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# Bombay Excise Manual

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## VOLUME I

BOMBAY  
PRINTED AT THE GOVERNMENT CENTRAL PRESS  
1924

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*Standing Orders, Procedure, Executive Instructions, etc., relating  
to import, export, transport, possession and sale of excisable  
articles corrected up to 1st April 1924*





## PREFACE

SINCE the publication of the first edition of the Bombay Excise Manual in 1912, the Bombay Abkari Act V of 1878 has been amended by Bombay Act XII of 1912 III of 1917 II of 1919 and XXXVIII of 1920. The extensive amendments effected in 1912 in the important provisions of the original Act the consequent revision of most of the notifications and rules and the several changes made during the last decade in the Administration of the Department, including the amalgamation and the separation of the Salt and Excise Departments necessitated the revision of the Manual. In compiling this edition opportunity has been taken to separate that portion of it in which the persons who are interested from that intended for the officers of the Excise and other departments who are concerned with the control and supervision of the traffic in excisable articles. The Manual has accordingly been divided into four parts the first three of which are bound in one volume whilst the fourth part forms a separate volume for the use of Government Departments.

2 The three parts of Volume I deal with the following subjects, viz —

*Part I* contains the Bombay Abkari Act V of 1878 as amended up to date and the Criminal Rulings of the Bombay High Court pertaining to Abkari offences.

*Part II* contains all Notifications issued under the Abkari Act together with all forms prescribed thereunder. The Notifications have been arranged under the respective sections of the Act.

*Part III* contains all standing orders of Government and the Commissioner, on the subject of import export, transport possession manufacture and sale of excisable articles (Foreign Liquor, Country Liquor and Intoxicating drugs). It also deals with the principles and policy of Government in excise matters the constitution of local advisory committees, the procedure for the opening of new shops or removal of existing ones. It describes the systems under which revenue from excisable articles is realized, the methods of granting various kinds of vend licenses and fees payable therefor, etc. The reasons for the important amendments made in the several sections of the Act have also been given at appropriate places in this part.

*Part IV—Volume II*—contains orders prescribing the duties of officers of the Excise and other Departments, a summary of the powers conferred on them by Government and the Commissioner and Departmental instructions for the proper conduct of their duties. It also contains a chapter on arrangements with the Indian States within the geographical limits of the Bombay Presidency.

3. Each volume has been provided with a table of contents and an Index.

A. G. GUPTE,  
Compiler of the Manual.

BOMBAY, *the 1st April 1924.*

PART I

LAW AND RULINGS

(Corrected up to 1st December 1923)

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## THE BOMBAY EXCISE MANUAL.

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ABKARI ACT V OF 1878

Up to 1st December 1923

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## THE BOMBAY EXCISE MANUAL.

## PART III.

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CORRECTED UP TO 1<sup>st</sup> APRIL 1924

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# THE BOMBAY EXCISE MANUAL.

(ABKARI.)

## PART I.

### BOMBAY ACT No V OF 1878 [1]

Reference to  
Part II

[Received the assent of the Governor of Bombay on the 26th July 1878, and of the Governor General on the 7th September 1878, and published in the "Bombay Government Gazette" on the 19th September 1878]

Reference to  
Part III

An Act to consolidate and amend the Abkari Law of the Presidency of Bombay.

WHEREAS it is expedient to consolidate and amend the law relating to the import, export, transport, manufacture, sale and possession of liquor and of intoxicating drugs in the Presidency of Bombay, It is enacted as follows —

#### I.—PRELIMINARY

1. This Act may be cited as the Bombay Short title Abkari, Act, 1878

It extends to the whole of the Presidency Extent of Bombay,

Para 1—3

and it shall come into force in any portion of the said Presidency on the date as Government, by notification in the Bombay Government Gazette directs

2. [Repeal of enactments] Repealed Act of 1895

3. In this Act, unless there is something repugnant in the Interpretation clause context—

[1] Bom III of 1892 (as to which see construed as part of Bom V of 1878 III of 1892)

as an article of forest produce

Reference to Part II. (I—Preliminary Sec 3; Definitions 1—7)

Reference to Part III. Para 87.

(1) "Abkari-revenue" means revenue derived or derivable from any duty, fee, tax, fine [<sup>1</sup>] (other than a fine imposed by a Court of law) [<sup>1</sup>] or confiscation imposed or ordered, under the provisions of this Act, or of any other law for the time being in force relating to liquor or intoxicating drugs

Paras 9—10

(2) "Abkari-officer" means a Commissioner, Collector or any officer or other person lawfully appointed, or invested with powers under section 6

Paras 4—6

(3) "Commissioner" [ ] includes an officer appointed by Government to be a Commissioner for the purposes of this Act [<sup>2</sup>]

Para 9

(4) "Collector" includes [<sup>3</sup>] any person appointed under section 5 to exercise the powers and perform the duties of a Collector under this Act

(5) "Magistrate" means, in the City of Bombay, a Presidency Magistrate, and elsewhere, a Magistrate of the first or second class [<sup>4</sup>] or a Magistrate of the third class specially authorised in this behalf by the District Magistrate [<sup>4</sup>]

(6) "toddy" means juice drawn from a cocoanut, brab, date or any kind of palm tree, whether in its fermented or unfermented state.

[<sup>5</sup>] (7) "liquor" includes—

(a) spirits of wine, methylated spirits, spirits, wine, toddy, beer and all liquid consisting of or containing alcohol; and "spirits" means any liquor containing alcohol and obtained by distillation, whether it be denatured or not, Paras. 13—14

[<sup>1</sup>] These words and brackets were inserted by Bom XII of 1912, s 1, cl (a)

[<sup>2</sup>] These words were substituted for the original words "Collector" by Bom XII of 1912, s 1, cl (a)

of 1886, Sch B

[<sup>3</sup>] The word "includes" was substituted for the original words "means" a Collector of Land revenue or " by Bom, XII of 1886, Sch B

[<sup>4</sup>] These words were added by Bom XII of 1912, s 1, cl (b)

[<sup>5</sup>] This clause was substituted for the original clause by Bom XII of 1912, s 1, cl (c)

Reference to Part II ~ (I—Preliminary Sec 3; Definitions 8—10) Reference to Part III

(b) any other intoxicating substance which Government may by notification in the *Bombay Government Gazette* declare to be liquor for the purposes of this Act

(8) "country liquor" includes all liquor produced or manufactured in India Para 238

[<sup>1</sup>] "foreign liquor" includes all liquor imported into India by sea or land Paras. 137—141

Para. 7 provided that Government may by notification in the *Bombay Government Gazette* declare that any specified description of country liquor shall for the purposes of this Act be deemed to be foreign liquor [<sup>1</sup>]

(9) "intoxicating drug" includes ganja, hhang, charas [<sup>2</sup>] and every preparation and admixture of the same, and every intoxicating drink or substance prepared from hemp, grain or other material not included in the term "liquor", but does not include opium or anything included within the meaning of that word as defined in the [<sup>3</sup>] Opium Act, 1878 [<sup>4</sup>] and Paras 366—369

1 of 1878

"hemp" means any variety of the hemp plant from which intoxicating drugs can be produced [<sup>4</sup>]

Para 8 [<sup>5</sup>] provided that Government may by notification in the *Bombay Government Gazette* declare that any other intoxicating substance together with every preparation and admixture of the same shall be deemed to be an intoxicating drug for the purposes of this Act Para 408

[<sup>6</sup>] (10) "to import" means to bring into the Presidency of Bombay Para 289

[<sup>1</sup>] This portion was added by Bom XII of 1912 s 1, cl (d)

[<sup>2</sup>] The word "charas" was inserted by Bom V of 1901 s 3

[<sup>3</sup>] The word "Indian" repealed by Act XVI of 1893, first schedule, is omitted

[<sup>4</sup>] This addition was made by Bom V of 1901 s 3

[<sup>5</sup>] This proviso was added by Bom XII of 1912, s 1, cl (e)

[<sup>6</sup>] This clause was substituted for the original clause by Bom XII of 1912, s 1, cl (f)



Reference to  
Part II

(I—Preliminary Sec 3, Definitions 11—18)

Reference to  
Part III

“to export” means to take out of the said Presidency

“to transport” means to move from one place to another place within the said Presidency

[<sup>1</sup>] (11) “manufacture” includes every process whether natural or artificial by which any excisable article is prepared, and also every process for the rectification, flavouring, blending or colouring of liquor

(12) ‘ser’ means a weight of eighty tolas

[<sup>2</sup>] (13) ‘mhowra flower’ does not include the berry or seed of the mhowra tree

[<sup>3</sup>] (14) ‘Penatured’ means rendered unfit for human consumption in such manner as may be prescribed by Government by notification in the *Bombay Government Gazette* Para 167

[<sup>4</sup>] (15) “excisable article” means and includes any liquor or intoxicating drug as heretofore defined

[<sup>4</sup>] (16) in the case of foreign liquor “to bottle” means to transfer from a cask or other vessel to a bottle or other receptacle for the purpose of sale whether any process of rectification be employed or not and includes rebottling

[<sup>4</sup>] (17) ‘to tap’ means to prepare any part of a tree, or to use any means, for the purpose of causing juice to exude from the tree

[<sup>4</sup>] (18) “India” means British India together with any territories of any Native Prince or Chief under the suzerainty of His Majesty exercised through the Governor General of India or through any Governor or other officer subordinate to the Governor General of India

Manufacture  
sale or pos-  
sessed on by  
one person  
on account  
of another

[<sup>5</sup>] 3A (2) Where any excisable article or hemp has been manufactured or sold or is possessed by any person on account of any other person, and such other person knew or had reason to

[<sup>1</sup>] This clause was substituted for the original clause by Bom XII of 1912 s 1, cl (g)

[<sup>2</sup>] Clause (13) was added by Bom III of 1892 s 1A

[<sup>3</sup>] Clause (14) was substituted for the original clause by Bom II of 1919 s 2 and sch I, pt II

[<sup>4</sup>] Clauses (15) to (18) were added by Bom XII of 1912, s 1, cl. (A)

[<sup>5</sup>] Section 3A was inserted by Bom XII of 1912, s 2

Reference to  
Part II

## (II—Establishment and Control Secs 1—6)

Reference to  
Part III

believe at the time of such manufacture or sale that such manufacture or sale was on his account, or knows or has reason to believe that such possession is on his account, the article shall, for the purposes of this Act, be deemed to have been manufactured or sold by, or to be in the possession of, such other person

(2) Nothing in sub section (1) shall absolve any person who manufactures sells or has possession of an excisable article or hemp on account of another person from liability to any punishment under this Act for the unlawful manufacture sale or possession of such article

## II—ESTABLISHMENT AND CONTROL

4 Subject to the control and direction of the Commissioner and the orders of Government the Collectors charged with carrying out Act Collectors are charged with the collection of the abkari revenue and with the carrying out of the provisions of this Act

For the purposes of this Act, the Collector of Bombay shall be subordinate to such Commissioner as Government directs

Para. 9

5 Government may, by notification in the *Bombay Government Gazette* appoint any person other than the Collector of Land Revenue to exercise in any district or place all the powers and perform all the duties conferred and imposed by this Act on a Collector, subject to such control it may in addition to that of the Commissioner and of Government as Government may from time to time direct Special Collectors of Abkari revenue may be appointed.

Paras 10—16

6 To aid the Collectors in carrying out the provisions of this Act, the Commissioners may, Subordinate officers subject to such orders as may from time to time be passed by Government in this behalf, appoint such subordinate officers, with such designations and assign to them respectively such powers and duties under this Act, as they deem fit

Government, or, subject to such orders as aforesaid the Commissioners, may invest any Government officer in any department either personally or in right of his office, or any other person, with such powers, and impose upon him such duties, under this Act as they deem fit, and any such officer shall thereupon exercise the said powers and discharge the said duties in

Reference to  
Part II

(II —Establishment and Control Secs 7-8  
III —Import, Export and Transport Sec 9)

Reference to  
Part III

addition to the powers and duties incident to his principal office

provided that powers under sections 36 and 40, clause (b), shall in no case be conferred on any officer of any department who is not superior in rank to a peon, or constable, and that any assignment of, or investment with, powers or duties made under this section may at any time be cancelled or varied by the authority which made it

Punishment  
of subordi-  
nate officers  
for miscon-  
duct

7 Subject to such orders as aforesaid, the Commissioners may at any time after inquiry recorded in writing fine, dismiss, suspend or reduce any subordinate officer appointed or any officer on whom any additional powers or duties have been conferred or imposed by them under the provisions of the last preceding section, for any breach of departmental rules or discipline, or for carelessness, unfitness, neglect of duty or other misconduct

Delegation  
of powers  
by Commis-  
sioners to  
Collectors.

8 The powers conferred on the Commissioners by the last two sections may be delegated by them, in whole or in part, to the Collectors, or to any Collector subordinate to them, and any such delegation may be at any time cancelled by the Commissioners

Import of  
excisable  
articles  
F L paras.  
17 18, 20  
52 to 57,  
59 61  
C L para  
19  
H D paras  
21 & 65  
Cocaine  
para 29

[1] III —IMPORT, EXPORT AND TRANSPORT

9 (1) No excisable article and no hemp shall be imported unless—

(a)

(b)

may impose, have been satisfied, and  
(c) the duty, if any, imposed under section 19 has been paid or a bond has been executed for the payment thereof

F L paras  
144 145 148  
C L paras

H D paras  
372 374  
Cocaine  
paras 409  
411 421

(2) Sub section (1) shall not apply to any article which has been imported into British India and was liable on such importation to duty under the Indian Tariff Act, 1894, or the Sea Customs Act, 1878

VIII of 1894  
VIII of 1878

(3) Clauses (a) and (b) of sub section (1) shall not apply to liquor manufactured in British

[1] This chapter was substituted for the original chapter by Bom XII of 1912 s. 3

Reference to  
Part II.

(III—Import, Export and Transport Sec 9.  
Rulings)

Reference to  
Part III

India and declared by notification under clause (8) of section 3 to be foreign liquor

*Rulings.*

1 For the purposes of section 9 of Bombay Act V of 1878, the importation of liquor into a port ought not to be held to have been completed

and Candy, JJ, Criminal Ruling No 17, dated 16th June 1890

2 Where the accused forwarded a large consignment of cocaine from Lucknow to Bombay through railway, and the consignment reached Bombay direct without transshipment and traversed British territory the whole way, it was held that neither the mere fact that cocaine was consigned from Lucknow to Bombay city and conveyed thereto without transshipment at the frontier of the Bombay Presidency, nor the mere fact that the journey from Lucknow to Bombay was throughout through British territory, prevented cocaine from coming within provisions of the Bombay Abkari Act, as soon as it crossed the frontier (*Emperor vs Tyabally*, 8 Bom L R 601)

3 The intention and requirement of section 9 of the Abkari Act in the case of articles liable to duty are that the duty shall be paid That intention and requirement can only be contravened when reasonable opportunity to pay the duty has been afforded and evaded The mere entry into the Bombay harbour of a ship conveying dutiable goods or mere tying up of such ship against the Dock wall is not importing goods under section 43 of the Abkari Act in contravention of the Act, that is, in contravention of the obligation to pay duty (*Emperor vs DeSylva*, 11 Bom L R 221)

1 The applicant was charged with having imported bhang into the Presidency of Bombay inasmuch as a parcel containing bhang and bearing his name and address was received at

Reference to  
Part II

(III—Import Export and Transport  
Secs 10—12)

Reference to  
Part III

Kalol, a railway station in a Native State. It appeared that the criminal jurisdiction along the line of railway was ceded to the Government of India, but there had been no cession of territory—

*Held*, that no offence was committed unless the importation was into the Presidency of Bombay, that is, into territories which formed part of British India and if the land upon which the offence was alleged to have been committed had not actually been ceded, it could not form part of British India (*Emperor vs Raghunathrao*, 5 Bom L R 873)

5 The Civil Station at Wadhwan is not part of British India

A person who carries hhang from Wadhwan Civil Station to Viramgam is guilty, under section 43 (a) of the Bombay Abkari Act, 1878, of importing the intoxicating drug into the Presidency of Bombay (*Emperor vs Chimanlal Jagjivan* 14 Bom L R 876)

*N B*—See also the Criminal Rulings printed below section 43

C L paras  
295 296 297  
308

Export and  
transport of  
excisable  
articles

F L paras  
17, 18 & 58  
C L paras  
10 62

Intox Drugs  
paras 64 65  
Toddy para  
63

10 No excisable article and no hemp shall be exported or transported unless—

H D paras  
374—376

(a) the duty if any, imposed under section 19, or

Cocaine  
paras 419—  
420

(b) if the article was previously imported, the duty, if any, imposed on its importation under the Indian Tariff Act, 1894, or the Sea Customs Act, 1878,

VIII of 1894  
VIII of 1878

has been paid, or a bond has been executed for the payment thereof

Power of  
Government  
to prohibit  
import ex  
port, and  
transport of  
excisable  
articles  
Paras 22 27

11 Government may by notification in the *Bombay Government Gazette*—

(a) prohibit the import or export of any excisable article or of hemp into or from the Bombay Presidency or any part thereof,

(b) prohibit the transport of any excisable article or of hemp

Passes neces  
sary for im  
port export  
and trans  
port  
Para 28

12 No excisable article and no hemp exceed ing such quantity as Government may prescribe by notification in the *Bombay Government Gazette* either generally for the whole Presidency or specially for any local area, shall be imported,

C L para  
296  
Toddy para  
307

Reference to  
Part II

(III — Import, Export and Transport Sec 13)

Reference to  
Part III

exported, or transported except under a pass issued under the provisions of the next following section

provided that—

- Paras 31, 32. (i) in the case of duty paid foreign liquor other than denatured spirit such passes shall be dispensed with, unless Government shall by notification in the *Bombay Government Gazette* otherwise direct with respect to any local area, Para 235
- Paras 17 19 30. (ii) unless Government shall otherwise direct, no pass shall be required for the import transport and export of any excisable article or hemp conveyed under a pass issued by an officer duly authorized in this behalf from any place beyond the limits of the Bombay Presidency to any other place beyond the limits of the said Presidency C L paras 290—291  
Toddy para 306
- Paras 10 and 15. 13 Passes for the import, export or transport of excisable articles or hemp may be issued by the Collector or by any other Abkari officer duly empowered in this behalf Grant of passes for import export and transport.

Such passes may be either general for definite periods of time and definite kinds of excisable articles or special for specified occasions and particular consignments only.

Every such pass shall specify—

- (a) the name of the person authorized to import, export or transport excisable articles or hemp,
- (b) the period for which the pass is to be in force
- (c) the quantity and description of excisable articles or hemp for which it is granted, and
- (d) the places from and to which excisable articles or hemp are to be imported, exported or transported, and in the case of places more than ten miles apart, the route by which they are to be conveyed

Reference to  
Part II

(IV—Cultivation and Manufacture Sec 14)

Reference to  
Part III

[<sup>1</sup>] IV—CULTIVATION AND MANUFACTURE

Licenses  
required for  
cultivation  
and manu-  
facture

Paras 10 11  
14, 15

- [<sup>2</sup>] 14. (1) Save as hereinafter otherwise provided
- (a) no excisable article shall be manufactured
- (b) no hemp shall be cultivated or collected,
- (c) no toddy producing tree shall be tapped,
- (d) no toddy shall be drawn from any tree,
- (e) no foreign liquor shall be bottled, and
- (f) no person shall use, keep, or have in his possession any materials, still, utensil, implement, or apparatus whatsoever for the purpose of manufacturing any excisable article other than toddy

F L paras  
161, 162, 165  
C L Paras  
241—244, 304  
—305  
Sind paras  
276—281  
Toddy paras  
329 340, 319

except under the authority and subject to the conditions of a license granted in that behalf by the Collector

(2) No distillery or brewery shall be constructed or worked except under the authority and subject to the conditions of a license granted in that behalf by the Commissioner under section 15

*Rulings*

1 The words "any tree" in section 14 and "every toddy producing tree" in section 20 of the Bombay Abkari Act, V of 1878, mean all trees in the Bombay Presidency to which the Act applies from which toddy is drawn or produced and not merely those in regard to which no special rights of drawing toddy previously existed (*Ardesir Jehangir Framji Banaji* vs *The Secretary of State*, 1 L. R., 6 Bom 398)

2 Three ganja plants were found growing in the accused's compound. It was not shown that he cultivated them. For this he was convicted of an offence under section 43 (h)\* of the Bombay Abkari Act, 1878—

*Held*, that these facts disclosed no offence, as from the mere fact that three ganja plants were found growing in the accused's compound

[<sup>1</sup>] This heading was substituted for the original heading "Manufacture" by Bom V of 1901, s 2

[<sup>2</sup>] Sections 14 14A and 14B were substituted for the original sections 14 and 14A by Bom XII of 1912 s 4

Reference to  
Part II(IV—Cultivation and Manufacture  
Secs 14A—15)Reference to  
Part III

it could not be inferred that he cultivated them. The inference which might be justifiable if a large number of plants were found did not arise from the existence of three plants alone. *King Emperor vs Imam*, 4 Bom LR 98.)

A B—See also the Criminal Rulings printed below section 43.

[1] 14A. No person without lawful authority shall have in his possession any quantity of any excisable article or hemp knowing the same to have been unlawfully imported, exported, transported or manufactured, or knowing that the prescribed duty has not been paid thereon.

Possession  
of illicit  
articles

PARAS 10 15, 33 36 [1] 14B (1) No person not being a licensed manufacturer or vendor of any excisable article or hemp and no licensed vendor except as authorized by his license shall have in his possession any quantity of any excisable article or hemp in excess of such limit as Government under section 17 may declare to be the limit of retail sale except, under a permit from the Collector.

Limit of  
possession  
of excisable  
articles  
and hemp

provided that nothing in sub section (1) shall extend to any foreign liquor, other than denatured spirit in the possession of any common carrier or warehouseman as such or purchased by any person for his *bona fide* private consumption and not for sale.

(2) Notwithstanding anything contained in sub section (1) Government may by notification in the *Bombay Government Gazette* prohibit the possession by any person or class of persons either throughout the whole Presidency or in any local area of any excisable article either absolutely or subject to such conditions as it may prescribe.

[2] 15 The Commissioner may

PARAS 303

(a) establish a distillery in which spirit may be manufactured in accordance with a license granted under section 14 on such conditions as Government deem fit to impose,

—304.  
Distilleries  
and ware-  
houses

(b) discontinue any distillery so established,

[1] Sections 14, 14A and 14B were substituted for the original sections 14 and 14A by Bom XII of 1912 s. 4.

[2] This section was substituted for the original section by Bom XII of 1912 s. 5.



Reference to  
Part II

(IV—Cultivation and Manufacture Sec 15A. Reference to  
V—Sale Sec 16) Part III

- (c) license on such conditions as Government deem fit to impose the construction and working of a distillery or brewery,
- (d) establish or license a warehouse wherein any excisable article or hemp may be deposited and kept without payment of duty, and
- (e) discontinue any warehouse so established

Removal of  
excisable  
article from  
distillery,  
etc  
Para 40-46

[<sup>1</sup>] 15A. No excisable article or hemp shall be removed from any distillery, brewery, warehouse or other place of storage established or licensed under this Act, unless the duty, if any, imposed under section 19, has been paid or a bond has been executed for the payment thereof

C L paras  
300-303

## [<sup>2</sup>] V.—SALE

Sale of liquor,  
hemp and  
intoxicating  
drugs prohibi-  
ted without  
license or  
pass  
Paras 9-10,  
12, 14-16

[<sup>3</sup>] 16. (1) Except as is hereinafter otherwise provided, no [<sup>4</sup>] excisable article or hemp [<sup>4</sup>] shall be sold without a license or pass from the Collector [<sup>5</sup>]  
[<sup>6</sup>] provided [<sup>7</sup>] that no such license shall be necessary for the sale—

F L paras  
181-234  
C L paras  
253-265 and  
282-288  
H D paras  
390-401.  
Cocaine  
paras 427-434

- (1) by a person holding a license under this Act for the possession or cultivation of hemp and making such sale in accordance with the terms of such license, or

[<sup>44</sup>] These words were substituted for the original words "liquor, no hemp and no intoxicating drug" by Bom XII of 1912, s 7 (1) (a)

[<sup>5</sup>] The first proviso repealed by Bom XII of 1912, s 7 (1) (b) is omitted

[<sup>6</sup>] This proviso was substituted for the original proviso by Bom V of 1901, s 8

The original proviso was as follows—

' Provided, further, that no such license shall be necessary for the sale by a cultivator or owner of

Reference to  
Part II.

(F.—Sale. Sec 17)

Reference to  
Part III

- (2) by a cultivator or owner of any plant other than hemp from which any intoxicating drug is produced, of those portions of the plant from which

of intoxicating drugs, or to a person duly licensed under this Act to manufacture or to export intoxicating drugs, [1] and

- (3) of any foreign liquor legally procured by any person for his private use and sold by him or on his behalf or on behalf of his representatives in interest upon his quitting a station or after his decease

[2] (2) On such conditions as the Commissioner may determine, a license for sale under the excise law for the time being in force in other parts of British India may be deemed to be a license granted in that behalf under this Act

Para 37

[3] 17. (1) Government may, by notification in the *Bombay Government Gazette* determine a limit of quantity within which and beyond which the sale of any excisable article or hemp shall be deemed to be sale by retail and wholesale respectively, such limit may be fixed with respect to the whole Presidency of Bombay or to any local area, and with respect to purchasers generally or to any specified class of purchasers and with respect to any specified occasion or generally,

Wholesale  
and retail

(2) When any such limit of quantity has been prescribed for the retail sale of any excisable article or hemp no quantity in excess of such limit shall be sold by retail to any one person at one time or to any one person in the aggregate on any one day

C L paras  
298—299Tolly para  
328H D paras  
402—403Cocaine  
paras 423—426Para 10 and  
15

provided that the Collector or any Abkari officer duly empowered in this behalf may, subject to any rules that may be made under

[1] The word "and" and clause (3) were added by Bom XII of 1912, s. 7 (1) (d)

[2] This sub section was added by Bom XII of 1912, s. 7 (2).

[3] Section 17 was substituted for the original section by Bom XII of 1912, s. 8.

Reference to  
Part II

## (V—Sale Secs 17A—18B)

Reference to  
Part III

Para 80

section 35A, give special orders for the occasional sale by retail of any excisable article or hemp in quantities exceeding such limits

Paras 298  
200Prohibition  
of sale to  
children

[<sup>1</sup>] 17A No licensed vendor and no person in the employ of such licensed vendor or acting with the express or implied permission of such licensed vendor on his behalf, shall sell or deliver any excisable article to any person apparently under the age of fourteen years whether for consumption by such person or by any other person and whether for consumption on or off the premises of such licensed vendor

Sale of  
toddy

18 No owner of any toddy producing tree, Paras 341  
352

shall sell the same, except—

(a) under a license granted under section 16, or

(b) to a person licensed to manufacture or sell liquor under this Act

Power of  
Government  
to suspend  
provisions  
relating to  
toddy

[<sup>2</sup>] 18A [<sup>4</sup>] Government may from time to time, by notification in the *Bombay Government Gazette* suspend [<sup>3</sup>] any or [<sup>5</sup>] all the provisions relating to toddy contained in this Act with respect to any local area and thereupon toddy may, during the period for which such notification continues in force, be drawn and sold without license or pass in such local area notwithstanding anything in this Act

[<sup>6</sup>] V A —SPECIAL PROVISIONS AS TO MHOWRA  
FLOWERS

Para 38 39

Special  
provisions  
as to mhowra  
flowers

[<sup>6</sup>] 18B [<sup>7</sup>] (1) Sale as is provided in sub section (3), no person shall export from or import Paras 309  
317

[<sup>1</sup>] Section 17A was inserted by Bom XII of 1912 s 8A

[<sup>2</sup>] This phrase was substituted for the original phrase clause (b) of section 12 by Bom XII of 1912 s 9 (1)

[<sup>3</sup>] The second paragraph of section 18 has been numbered section 18A as provided by Bom XII of 1912 s 9 (2)

[<sup>4</sup>] The words provided that repealed by Bom XII of 1912 s 9 (2) have been omitted

[<sup>5</sup>] These words were inserted by Bom XII of 1912 s 9 (2)

[<sup>6</sup>] This heading and section were inserted by Bom XII of 1897 s 2

[<sup>7</sup>] Section 18A has been numbered section 18B as provided by Bom XII of 1912 s 9 (2)

Reference to  
Part II

(17-A—Special Provisions as to Mhowra flowers  
Sec 18B)

Reference to  
Part III

into any prescribed area or collect, transport, sell or have in his possession within any such area any quantity of mhowra flowers exceeding the prescribed limit in weight, except under the authority and subject to the terms and conditions of a license, permit or pass granted by the Collector or other officer duly empowered in this behalf

(2) In this section "prescribed area" means such area, comprising either the whole or some portion of the districts of [1] Broach, [2] Kaira, Nasik (except the taluka of Pempt), [1] Thana and Kolaha [3] and of the talukaa of Pardi, Bulsar and Chikhli of the district of Surat [3] as the Governor in Council from time to time notifies in this behalf, and "prescribed limit" means four sers or such greater quantity as the Governor in Council from time to time notifies in this behalf

(3) Provided that during the period of two months from the 16th February to the 15th April in each year or such longer period embracing the said two months as the Governor in Council from time to time by notification in the *Bombay Government Gazette* directs, no license, permit or pass shall be necessary for the collection transport, sale or possession anywhere within the limits of the talukas of Kalvan, Bhiwadi, Karjat, Murbad, Shahapur and Vada or within any other portion of a prescribed area which the Governor in Council thinks fit in a notification as aforesaid to specify, of any quantity of mhowra flowers which are the produce of that year and of the said talukas or of any or of either of them or other portion of a prescribed area, if any, so specified

[4] Provided further that during the period of five months from the 16th February to the 15th July in each year or such longer period embracing the said five months as the Governor in Council from time to time by notification in the *Bombay*

[11] These words were inserted by Bom. III of 1905,  
s. 1 (a)

[2] The word "Kaira" was inserted by Bom. III of 1917,  
s. 2 (a)

[3-3] These words were inserted by Bom. III of 1903  
s. 1 (b)

[4] This proviso was added by Bom. III of 1917  
s. 2 (b).

Reference to  
Part II

(VI—Duties Sec 19)

Reference to  
Part III

Government Gazette directs, no license, permit or pass shall be necessary for the collection, transport, sale or possession, anywhere within the limits of the district of Kaira, of any quantity of mhowra flowers which are the produce of that year

VI—DUTIES

Duties on  
import  
export,  
transport and  
manufacture

[<sup>1</sup>] 19 A duty at such rate or rates as Govern- F L paras  
ment shall direct may be imposed, either generally 149, 150, 151  
or for any specified local area, on any excisable  
article

Paras 40—46.

- (a) imported in accordance with the provi-  
sions of sub section (1) of section 9, or  
(b) exported or transported in accordance F L para  
with the provisions of section 10, or 156  
(c) manufactured under a license granted F L paras  
in accordance with the provisions of 150, 163, 164  
section 14 or section 15 166  
C L paras  
300—303

provided that

- (i) duty shall not be so imposed on any  
article which has been imported into  
British India and was liable on such  
importation to duty under the Indian  
Tariff Act, 1894, or the Sea Customs VIII of 1894  
Act, 1878, VIII of 1878  
(ii) the duty on denatured spirits or beer Para 174  
manufactured in India shall, unless  
Government [<sup>2</sup>] otherwise directs, be  
equal to the duty to which denatured  
spirits or beer respectively imported  
into British India by sea are or is liable  
under the Indian Tariff Act, 1894, VIII of 1894  
or any other law for the time being in  
force relating to the duties of customs  
on goods imported into British India

*Explanation*—Duty may be imposed under this  
section at different rates according to the places  
to which any excisable article is to be removed  
for consumption, or according to the varying  
strengths and quality of such article

[<sup>1</sup>] Sections 19 and 19A were substituted for the original  
section 19 by Lam XII of 1912, s 10

[<sup>2</sup>] The words 'with the previous sanction of the  
Government of India' repealed by Act XXXVIII of 1920,  
s 2 Sch. I, Part IV, are omitted

Reference to  
Part II

(VI—Duties Sec 19A)

Reference to  
Part III.

[<sup>1</sup>] 19A. Subject to any rules to regulate the <sup>Manner of</sup> time, place and manner of payment made by the <sup>levying</sup> Commissioner in this behalf, the duty referred <sup>duty</sup> to in the foregoing section may be levied in one or more of the following ways —

- (a) in the case of excisable articles imported <sup>F L paras</sup> in accordance with the provisions of <sup>152—153</sup> sub section (I) of section 9,
  - (i) by payment either in the province of import or in the province or territory of export, or
  - (ii) by payment upon issue for sale from a warehouse established or licensed under section 15,
- (b) in the case of excisable articles exported in accordance with the provisions of section 10, by payment either in the province of export or in the province or territory of import,
- (c) in the case of excisable articles transported in accordance with the provisions of section 10—
  - (i) by payment in the district from which they are transported
  - (ii) by payment upon issue for sale from a warehouse established or licensed under section 15,
- (d) in the case of spirit or beer manufactured in any distillery established or any distillery or brewery licensed under section 15—
  - (i) by a rate charged upon the quantity produced in or issued from the distillery or brewery, as the case may be, or issued from a warehouse established or licensed under section 15, or
  - (ii) by a rate charged in accordance with such scale of equivalents, calculated on the quantity of materials used or by the degree of

[<sup>1</sup>] Sections 19 and 19A were substituted for the original section 19 by Bom XII of 1912, s. 10

Reference to  
Part II

(VI—Duties Sec 20)

Reference to  
Part III

attenuation of the wash or wort  
as the case may be, as Government  
may prescribe,

- (e) in the case of intoxicating drugs manufactured in accordance with the provisions of section 14 by payment upon the quantity produced or manufactured in accordance with the provisions of section 14 or issued from a warehouse established or licensed under section 15

provided that where payment is made upon issue for sale from a warehouse established or licensed under section 15 such payment shall be at the rate of the duty in force at the date of issue from the warehouse

provided further that where one and the same person is permitted—

- (i) to manufacture or import and to sell, or  
(ii) to manufacture and export country liquor or any intoxicating drug,

such duty may be levied in consideration of the joint privileges granted as the Collector, acting under the general or special orders of Government, deems fit

Duty on  
tapping of  
toddy trees

20 For every toddy producing tree from which toddy is drawn there shall, if Government so direct, be levied for any period during which such tree is tapped<sup>[1]</sup> or licensed to be tapped<sup>[1]</sup> such duty as Government from time to time directs, Para 329

and every license for drawing toddy granted under section 14 shall specify, in addition to any other particulars prescribed by Government under section 30,—

- (a) the number, description and situation of the trees to be tapped,  
(b) the amount of duty to be levied in respect of each tree included in the license,  
(c) the instalments, if any, in which and the periods at which the said duty shall be leviable

[1] These words were inserted by Bom XII of 1912,  
s. 11

Reference to  
Part II

## (VI—Duties Secs 21—29)

Reference to  
Part III

21. The said duty shall be leviable primarily from the person holding the license to draw toddy, and in default by him, or if the trees are tapped without license, from the owner of the trees

Paras 360—364

Duty by whom payable

22. When any duty is recovered under the

Owner entitled to

provisions of the law for the time being in force relating to the recovery by superior land holders of their dues from their tenants

Duty paid by him

23 It shall be lawful for the Government within any local area to which they shall deem fit to apply the provisions of this section, instead of directing the levy of a duty under section 20 on each tree from which toddy is drawn to farm the right of drawing toddy from all toddy producing trees within such area for such period and on payment of such duty either in the lump or in periodical instalments and on such conditions as they shall deem fit to impose

Paras 364 A and 365 B

Farming of right of drawing toddy within local area.

Within any such area no person shall draw toddy from any toddy producing tree, except with the written permission of the person to whom the said right is farmed

[<sup>1</sup>] 24 [Repealed]

25 The privilege of drawing toddy from trees the right to which vests in Government may be disposed of annually by auction or otherwise on such terms as the Collector, acting under the general orders of Government, deems fit

Paras 363—369

Privilege of drawing toddy from Government trees

[<sup>2</sup>] 26, 27, 27A to 27E and 28 [Repealed]

29. When any amount is due to [<sup>3</sup>]any farmer of the right of drawing toddy from any person who has drawn toddy from any toddy producing tree, such farmer may apply to the Collector to recover such amount on his behalf, and the Collector may, in his discretion, recover such amount as if it were an arrear of land revenue, and shall pay any amount so recovered to the applicant,

Farmer may apply to Collector to recover amounts due to him

[1] Section 24 repealed by Bom. XII of 1912, s. 12 is omitted

[2] Sections 26, 27, 27A to 27E and section 28 repealed by Bom. XII of 1912 s. 12, are omitted.

[3] The words repealed by Bom. XII of 1912 s. 13 are omitted.



Reference to  
Part II

(VII—*Licenses, etc Secs 30—31*)

Reference to  
Part III

Provided that the execution of any process issued by the Collector for the recovery of such amount shall be stayed if the person from whom it is sought to recover the same institutes a suit in the Civil Court to try the demand of the farmer, and furnishes security to the satisfaction of the Collector for the payment of the amount which the Court may adjudge to be due from him to such farmer

Provided also that nothing contained in this section or done thereunder shall affect the right of any such farmer to recover by suit in the Civil Court or otherwise any amount due to him from any such person as aforesaid

VII—LICENSES, ETC

Form and  
conditions,  
of licenses,  
etc.

Para 47—51

[<sup>1</sup>] 30. Every license, permit or pass granted under this Act shall be granted on payment of such fees, if any, and subject to such restrictions, and on such conditions, and shall be in such form and contain such particulars, and may, in case any fee or duty payable by the holder be not duly paid, impose liability for interest thereon at such rate, as Government in the case of licenses and the Commissioner in the case of permits and passes may direct in rules or orders made either generally or in any particular instance in this behalf, such rules or orders being not inconsistent with this Act

F L para 181 234  
C I paras 109, 245 275  
Toddy paras 330-352  
H D paras 390 401  
Cocaine paras 427 433,  
422 423  
General paras 111 116

Counterpart  
agreement to  
be executed  
and security  
to be given  
by licensees.

31. Every person taking out a license for the manufacture or sale of any [<sup>2</sup>] excisable article or hemp [<sup>2</sup>] under this Act shall execute a counterpart agreement in conformity with the tenor of his license, and shall give such security for the performance of his agreement as the Collector may require

Para 121 125,  
Para 126 134

[<sup>3</sup>] And every person taking out a license to cultivate hemp under this Act shall, if called upon by the Collector so to do, give such security

[<sup>1</sup>] Section 30 was substituted for the original section by Bom XII of 1912, s 14

[<sup>2</sup>] These words were substituted for the original words "liquor or intoxicating drug" by Bom XII of 1912 s 15

[<sup>3</sup>] This addition was made to section 31 by Bom V of 1901, s 11

Reference to  
Part II(VII—*Licenses, etc* Sec 32)Reference to  
Part III

for the observance of the conditions of such license as the Collector may require

[1] 32. (1) Subject to such restrictions as Paras 117 118  
Government may prescribe, the authority Cancellation  
granting any license, permit or pass under this of license,  
Act may cancel or suspend it— permit or  
pass

(a) if any duty or fee payable by the holder thereof be not duly paid, or

(b) in the event of any breach by the holder of such license, permit or pass or by his servant or by any one acting with his express or implied permission on his behalf, of any of the terms or conditions of such license, permit or pass, or of any license, permit or pass previously held by such holder, or

(c) if the holder thereof, or any person in the employ of such holder or any person acting with his express or implied permission on his behalf is convicted of any offence under this Act or any law for the time being in force relating to abkari revenues, or if the holder of the license, permit or pass is convicted of any cognizable and non bailable offence, or of any offence under the Indian Merchandise Marks Act, 1889, or of any offence punishable under sections 482 to 489 (both inclusive) of the Indian Penal Code, 1860, or of any offence punishable under No 8 of the schedule to section 167 of the Sea Customs Act, 1878

IV of 1889

XI V of 1860

VIII of 1878

(2) When a license, permit or pass held by any person is cancelled under clause (a) or clause (b) of sub section (1), the authority aforesaid may cancel any other license, permit or pass granted to such person under this Act or under any other law for the time being in force relating to abkari revenue or under the Opium Act, 1878

I of 1878.

(3) The holder shall be entitled to no compensation for the cancellation or suspension of his

[1] Sections 32, 32A and 32B were substituted for the original section 32 by Bom XII of 1912 s 16

Reference to  
Part II

(VII—*Licenses, etc.* Sec 32A-B)

Reference to  
Part III.

license, permit or pass under this section, nor to refund of any fee paid or deposit made in respect thereof.

Cancellation  
for other  
reasons

[<sup>1</sup>] 32A. (1) Whenever the authority granting a license considers that it should be cancelled for any cause other than those specified in section 32, he may cancel the license either—

(a) on the expiration of not less than 15 days' notice in writing of his intention to do so, or

(b) forthwith without notice

(2) When a license is cancelled under sub section (1) the authority cancelling the license shall pay to the licensee a sum equal to the amount of the fees payable in respect thereof for fifteen days and such further sum in compensation as the Commissioner may direct

(3) When a license is cancelled under this section, any fee paid in advance or deposit made by the licensee in respect thereof shall be refunded to him, less the amount, if any, due to Government

Attachment  
of license

[<sup>1</sup>] 32B. Notwithstanding anything contained in section 32 when a license is liable under that section to cancellation owing to default in the payment of any duty or fee payable by the holder thereof the authority granting the license may

the amount falling due on such license during the remaining period of such license, the difference shall be recovered from the licensee as if it were a duty or fee leviable under any one of the foregoing provisions of this Act, and in the event of the said profits exceeding the amount so due under the license, the licensee shall not be entitled to receive any of the said profits

[<sup>1</sup>] Sections 32, 32A and 32B were substituted for the original section 32 by Bom XII of 1912, s 16

Reference to  
Part II

(VIII—General Provisions Secs 33 34

Reference to  
Part III.

IX—Powers of Abkari officers Sec 35)

## VIII—GENERAL PROVISIONS.

33. Every person who manufactures or sells <sup>Certain</sup> <sup>licensees</sup> <sup>required to</sup> <sup>keep mea-</sup>  
 [1] any excisable article[1] under a license granted sures, etc.  
 under this Act shall be bound—

(a) to supply himself with such measures  
 [2] and weights[2] and with such instru-  
 ments for testing the strength or  
 quality of liquor as the Collector  
 prescribes, and to keep the same in  
 good condition, and

Paras. 9 and  
15

(b) on the requisition of any Abkari officer  
 duly empowered in this behalf at any  
 time to measure [3] weigh, or test any  
 excisable article[3] in his possession  
 in such manner as the said Abkari  
 officer may require

34. All duties, taxes, fines and fees leviable <sup>Recovery of</sup>  
 under any of the foregoing provisions of this Act or of any license, permit or pass issued under it, and all amounts due from any farmer under this Act, may be recovered from [4] any person liable[4] to pay the same, or from his surety (if any) as if they were arrears of land revenue <sup>duties etc</sup>

## IX—POWERS OF ABKARI OFFICERS

[5] 35. (1) Government may make rules for <sup>Power of</sup>  
 the purpose of carrying out the provisions of this Act or any other law for the time being in force relating to Abkari revenue <sup>Government</sup>  
<sup>to frame</sup>  
<sup>rules.</sup>

(2) In particular and without prejudice to the generality of the foregoing provision, Government may make rules—

(a) regulating the delegation of any powers  
 by the Commissioner or by Collectors,

[11] These words were substituted for the original word 'liquor' by Bom XII of 1912 s. 17, cl. (a)

[12] These words were inserted by Bom. XII of 1912, s. 17, cl. (b)

[13] These words were substituted for the original words 'out or test the strength or quality of any liquor' by Bom XII of 1912 s. 17, cl. (c).

[14] These words were substituted for the original words 'the person primarily liable' by Bom XII of 1912, s. 18.

[15] Sections 35 and 35A were substituted for the original section 35 by Bom. XII of 1912, s. 19

Reference to  
Part II  
Paras. 10—16

F. L. paras  
52—59 & 61  
C. L. para  
82  
Toddy para  
63  
Intox. Drugs  
paras 64—65

(IX—Powers of Abkari officers Sec 35A) Reference to  
Part III

Para 66

Para 67

Para 68

- (b) prescribing the powers and duties of officers of the Abkari Department,
- (c) regulating the import, export or transport of any excisable article or hemp, Paras 142—160, 289—297, 372—380,
- (d) regulating the periods and localities for which licenses for the wholesale or retail vend of any excisable article or hemp may be granted, Paras 99—103 105—108
- (e) providing for the consulting of public opinion and prescribing the procedure to be followed and the matters to be ascertained before any license for such vend is granted for any locality, Sind para 104 Paras 88—96 Sind paras 97—98
- (f) prohibiting the employment by the license holder of any person or class of persons to assist him in his business in any capacity whatsoever,
- (g) prescribing the persons or classes of persons to whom any excisable article may or may not be sold,
- (h) for the prevention of drunkenness, gambling or disorderly conduct in or near any licensed premises and the meeting or remaining of persons of bad character on such premises,
- (i)

and of compensation to persons charged with offences punishable under this Act and acquitted

(3) The power to make rules under this section shall be subject to the condition of previous publication

Provided that any such rules may be made without previous publication if Government consider that they should be brought into force at once

Power of  
Commissioner  
to frame  
rules

Paras 70—71  
75

[<sup>1</sup>] 35A. The Commissioner may make rules—

- (a) regulating the manufacture, supply or storage of any excisable article or hemp including—

- (i) the erection, inspection supervision, management and control of any

F. L. paras  
236—237  
C. L. paras  
304—305

[<sup>1</sup>] Sections 35 and 35A were substituted for the original section 35 by Bom. XII of 1912, s. 19

Reference to  
Part II

(IX—Powers of Abkari officers Sec 35A)

Reference to  
Part III

Paras 76 77

place for the manufacture, supply or storage of such article or hemp, and the fittings, implements and apparatus to be maintained therein,  
(ii) the cultivation of hemp and the collection of the spontaneous growth of such plant and the preparation of any intoxicating drug from such growth,

Paras 72 73

(iii) the tapping of toddy producing trees and the drawing of toddy from such trees,

Paras 76 77

(iv) the bottling of foreign liquor,

(b) regulating the deposit of any excisable article or hemp in a warehouse and the removal of such article from any such warehouse or from any distillery or brewery

(c) prescribing in the case of any excisable article the way in which the duty on such article shall be levied,

Para 78

(d) prescribing the scale of fees or the manner of fixing the fees payable in respect of any privilege, license permit or pass or of the storing of any excisable article or hemp

Paras 44 and 79

(e) regulating the time, place and manner of payment of any duty or fee,

(f) prescribing the restrictions under and the conditions on which any license permit or pass may be granted, including—

(i) the prohibition of the admixture with any excisable article of any substance deemed to be noxious or objectionable,

(ii) the fixing of the strength, price or quantity in excess of or below which any excisable article shall not be sold or supplied, and the quantity in excess of which denatured spirit shall not be possessed, and the prescription of a standard of quality for any excisable article,

(iii) the prohibition of sale except for cash,

Reference to  
Part II

(IX — *Powers of Abkari officers* Secs 38 38A)

Reference to  
Part III

liable to confiscation under this or any other law for the time being in force relating to abkari revenue,

(b) detain and search any person whom he

or other thing in his possession, arrest him

Searches  
how made

38 All searches under the two last preceding sections shall be made in accordance with the provisions of the Code of Criminal Procedure, 1898 [2]

V of 1898

### *Ruling*

[An Abkari Officer suspecting the possession by the accused of liquor without a license searched the cart in which the accused was travelling and found a bottle of liquor. The trying Magistrate found that the search was not made in the presence of two or more persons or any list prepared of the things found as required by section 103, Criminal Procedure Code extended to Abkari cases by section 38 of the Bombay Act V of 1878 and considering that under section 91 of the Indian Evidence Act, 1872, oral evidence was inadmissible to prove the search and the finding of liquor, acquitted the accused. *Held*, on appeal by the Government of Bombay, that a cart is not such a "place" as is contemplated in section 103 of the Criminal Procedure Code, and that, therefore, the provisions of that section cannot be applied to the search of a cart. *Makan Khoshal and others*, Nanabhai and Wedderburn, JJ., Criminal Rulings, 18th June 1885.]

Arrest with  
out warrant

[3] 38A Any Commissioner or Collector or Abkari officer duly empowered in this behalf may arrest without an order from a Magistrate and without warrant any person who obstructs him in the execution of his duty under this Act or who has escaped or attempts to escape from custody in which he has been or is lawfully detained under this Act

Paras a 10  
14, 16

[1] These words were substituted for the original words by Bom XII of 1912 s 21

[2] The reference to Act X of 1872 is altered in accordance with Act V of 1898 s 3

[3] Sections 38A 38B 38C and 38D were inserted by Bom XII 1912 s 22

Reference to  
Part II(IX — Powers of *Abkari* officers Sec 35A)Reference to  
Part III

Paras 76 77

- place for the manufacture, supply or storage of such article or hemp, and the fittings, implements and apparatus to be maintained therein,
- (ii) the cultivation of hemp and the collection of the spontaneous growth of such plant and the preparation of any intoxicating drug from such growth,
  - (iii) the tapping of toddy producing trees and the drawing of toddy from such trees,
  - (iv) the bottling of foreign liquor

Paras 72 73

Paras 76 77

- (b) regulating the deposit of any excisable article or hemp in a warehouse and the removal of such article from any such warehouse or from any distillery or hewery

- (c) prescribing in the case of any excisable article the way in which the duty on such article shall be levied

Para 78

- (d) prescribing the scale of fees or the manner of fixing the fees payable in respect of any privilege, license permit or pass or of the storing of any excisable article or hemp

Paras 44 and  
79

- (e) regulating the time, place and manner of payment of any duty or fee,
- (f) prescribing the restrictions under and the conditions on which any license permit or pass may be granted, including—
  - (i) the prohibition of the admixture with any excisable article of any substance deemed to be noxious or objectionable,
  - (ii) the fixing of the strength, price or quantity in excess of or below which any excisable article shall not be sold or supplied and the quantity in excess of which denatured spirit shall not be possessed, and the prescription of a standard of quality for any excisable article,
  - (iii) the prohibition of sale except for cash,



Reference to  
Part II

(IX — Powers of Abkari officers Secs 38 38A)

Reference to  
Part III

liable to confiscation under this or any other law for the time being in force relating to abkari revenue,

(b) detain and search any person whom he has reason to believe to be guilty of any offence against this or any other such law and, if such person has any [1] excisable article, hemp [1] or other thing in his possession, arrest him

Searches  
how m<sup>a</sup>

32 (1) ... may be ... to be exposed at such premises,

(ii) the prescription of the accounts to be maintained and the returns to be submitted by license holders,

(iii) the regulation or prohibition of the transfer of licenses,

Para 59  
and 61

(g) (i) declaring the process by which spirits shall be denatured in the areas to which this Act extends, Para 163 170

(ii) for causing such spirits to be denatured through the agency or under the supervision of Government officers,

Para 60

(iii) for ascertaining whether such spirits have been denatured, Para 169

Para 81

(h) providing for the destruction or other disposal of any excisable article deemed to be unfit for use,

Para 82

(i) regulating the disposal of confiscated articles,

Para 80

(j) prescribing the occasions on which special orders may be granted under section 17 for the sale by retail of larger quantities of country liquor or intoxicating drugs than are prescribed in any notification issued under the said section, and the conditions on which such sales may be made,

(k) prescribing the amount of security to be deposited by the holder of any license, permit or pass for the performance of the conditions for the same

Powers exer-  
cisable by  
Abkari  
officers on  
information  
that liquor  
etc is un-  
lawfully  
manufac-  
tured etc

36 Any Commissioner or Collector, or other Abkari officer duly empowered in this behalf, may—

(a) enter and inspect at any time by day or by night [1] any land on which toddy producing trees are growing, whether such trees are licensed for tapping or not, and [1] any

[1] These words were inserted by Bom XII of 1912, s. 2 of (t)

Reference to  
Part II  
Disposal of  
person  
arrested

(IX.—Powers of Abkari officers Secs 38B 39)

Reference to  
Part III

[1] 38B Subject to the provisions as to hail hereinafter contained every person arrested under section 38A shall without unnecessary delay be taken or sent by the person arresting him before a Magistrate having jurisdiction in the case or before the officer in charge of a police station

V of 1898

[1] 38C. The provisions of section 61 of the Procedure Code of Criminal Procedure, 1898, [2] shall apply

~~(or) enter, at any time by day or night, by Abkari~~

any building, vessel [3] vehicle or enclosed place in which he has reason to believe that [4] any excisable article or hemp [4] liable to confiscation under this Act is manufactured, kept or concealed or that toddy is drawn, or that any still, utensil, implement or apparatus is used, kept or concealed for the purpose of manufacturing [4] any excisable article [4] contrary to the provisions of this Act, and

(c) in case of resistance, break open any door and remove any other obstacle to his entry into any such shop, premises building vessel, [3] vehicle or other place, and

(d) seize [4] any excisable article or hemp [4] and any material used in the manufacture thereof, and any still utensil implement or apparatus, and any other thing which he has reason to believe to be liable to confiscation under this Act, or under any other law for the time being in force relating to abkari revenue, and

(e) detain and search and, if he think proper, arrest any person whom he has reason to believe to be guilty of any offence under this or any other law for the time being in force relating to abkari revenue

37 Any Commissioner or Collector or other Abkari-officer duly empowered in this behalf, may—

(a) seize in any open place or in transit, any [5] excisable article, hemp [5] or any other thing which he has reason to believe to be

Power to  
seize liquor  
etc in open  
places and  
to detain,  
search and  
arrest

[1] The word 'warehouse' was inserted by Bom V of 1901, s 13

[2] These words were substituted for the original words by Bom XII of 1912, s 20 cl (a)

[3] The word 'vehicle' was inserted by Bom XII of 1912, s 20 cl (c)

[4] These words were substituted for the original words by Bom XII of 1912, s 20, cl (d)

[5-5] These words were substituted for the original words by Bom XII of 1912, s 21

Reference to  
Part II

(IX — Powers of Abkari officers Secs 38 38A)

Reference to  
Part III

liable to confiscation under this or any other law for the time being in force relating to abkari revenue,

(b) detain and search any person whom he

or other thing in his possession, arrest him

Searches  
how made

38— All searches under the two last preceding sections shall be made in accordance with the provisions of the Code of Criminal Procedure, 1898 [2]

V of 1898

### Ruling

[An Abkari Officer suspecting the possession by the accused of liquor without a license searched the cart in which the accused was travelling and found a bottle of liquor. The trying Magistrate found that the search was not made in the presence of two or more persons or any list prepared of the things found as required by section 103 Criminal Procedure Code extended to Abkari cases by section 38 of the Bombay Act V of 1878 and considering that under section 91 of the Indian Evidence Act, 1872, oral evidence was inadmissible to prove the search and the finding of liquor, acquitted the accused. *Held*, on appeal by the Government of Bombay, that a cart is not such a "place" as is contemplated in section 103 of the Criminal Procedure Code, and that, therefore the provisions of that section cannot be applied to the search of a cart. *Makan Khoshal and others*, Nanabhai and Wedderburn, JJ, Criminal Rulings 18th June 1885.]

Arrest with  
out warrant

[3] 38A Any Commissioner or Collector or Abkari officer duly empowered in this behalf may arrest without an order from a Magistrate and without warrant any person who obstructs him in the execution of his duty under this Act or who has escaped or attempts to escape from custody in which he has been or is lawfully detained under this Act

Paras 9 10  
14 15

[1] These words were substituted for the original words by Rom XII of 1917 s 21

[2] The reference to Act V of 1872 is altered in accordance with Act V of 1898 s 7

[3] Sections 38A, 38B, 38C and 38D were inserted by Rom XII 1917 s 22

Reference to Part II	(IX—Powers of Abkari officers Secs 38B 39)	Reference to Part III
Disposal of person arrested	[1] 38B. Subject to the provisions as to bail hereinafter contained every person arrested under section 38A shall without unnecessary delay be taken or sent by the person arresting him before a Magistrate having jurisdiction in the case or before the officer in charge of a police station	
Act of 1898	[1] 38C. The provisions of section 61 of the Code of Criminal Procedure, 1898, [2] shall apply to all arrests made without warrant by Abkari officers	Procedure
Paras 9, 10 14 and 15	[1] 38D. (1) When any person who in the presence of any officer of the Abkari Department of such rank as Government may prescribe has committed or has been accused of committing an offence under this Act refuses, on demand of such officer, to give his name and residence or gives a name and residence which such officer has reason to believe to be false, he may be arrested by such officer in order that his name or residence may be ascertained (2) When the true name and residence of such person have been ascertained, he shall be released on his executing a bond, with or without sureties, to appear before a Magistrate if so required Provided that, if such person is not resident in British India, the bond shall be secured by a surety or sureties resident in British India (3) Should the true name and residence of such person not be ascertained within twenty four hours from the time of arrest or should he fail to execute the bond or, if so required, to furnish sufficient sureties, he shall forthwith be forwarded to the nearest Magistrate having jurisdiction (4) Village servants, officers of the departments of Police, Forest, Customs, Salt and Revenue and of the Bombay, Karachi and Aden Port Trusts, shall be bound— (a) to give immediate information to an Abkari officer of the commission of any offence, and of the intention or preparation to commit any offence, under this Act which may come to their knowledge.	Refusal to give name and residence

[1] Sections 38A, 38B, 38C and 38D were inserted by Bom XII of 1912, s 22

[2] The reference to Act X of 1872 is altered in accordance with Act V of 1898 s 3

[3] Sections 39 and 39A were substituted for the original section 39 by Bom XII of 1912, s 23

Reference to  
Part II

(IX—*Powers of Abkari-officers* Secs 39A-40)

Reference to  
Part III

(b) to take all reasonable measures in their power to prevent the commission of any such offence which they may know or have reason to believe is about to be committed,

(c) to assist any Abkari officer in carrying out the provisions of this Act

Duty of land  
holders and  
others to give  
information

[1] 39A. Every owner or occupier of land and the agent of any such owner or occupier of land on which there shall be any manufacture of any excisable article not licensed under this Act, or the unlawful cultivation or collection of any plant from which an intoxicating drug can be produced, shall in the absence of reasonable excuse be bound to give notice of the same to a Magistrate or to an officer of the departments of Abkari, Police or Revenue immediately the same shall have come to his knowledge

Issue of  
warrants

40. Any Commissioner, or Collector, or other Abkari officer duly empowered in this behalf, or a Magistrate, may issue a warrant—

Paras 9 10  
14 and 15

(a) for the arrest of any person whom he has reason to believe to have committed an offence against this or any other law relating to abkari revenue for the time being in force, or

(b) for the search whether by day or by night, of any building, vessel or place in which he has reason to believe that any [2]excisable article or hemp[2] is manufactured or sold, or that any toddy is drawn contrary to the provisions of this Act, or that any [2]excisable article or hemp[2] or other thing liable to confiscation under this or any other law for the time being in force relating to abkari revenue is kept or concealed

All warrants issued under this section shall be executed in accordance with the provisions of the Code of Criminal Procedure, 1898,[3] by a Police officer or by an Abkari officer duly empowered in this behalf, or, if the officer issuing the warrant deems fit, by any other person

V of 1898.

[1] The reference to Act X of 1872 is altered in accordance with Act V of 1898 s 3

*Reference to Part II* (IX—*Powers of Abkari officers Secs 41A—1B*) *Reference to Part III*

[1] 41 (1) Every Abkari officer not below <sup>Certain</sup> such rank as Government may prescribe shall <sup>Abkari</sup> within the area for which he is appointed <sup>officers to</sup> have power to investigate all offences punishable <sup>have powers</sup> under this Act <sup>of investiga-  
tion</sup>

(2) Every such officer shall in the conduct of such investigation exercise the powers conferred by the Code of Criminal Procedure, 1898, upon an officer in charge of a police station for the investigation of a cognizable offence

V of 1898 provided that—

(i) if such officer is of opinion that there is not sufficient evidence or reasonable ground of suspicion to justify the forwarding of an accused to a Magistrate, or that the person arrested may be discharged with a warning, such officer shall release him on his executing a bond, with or without sureties, to appear, if and when so required, before a Magistrate empowered to take cognizance of the offence, and shall make a full report of the case to his official superior and he guided by the order which he shall receive on such report,

(ii) the powers of an officer empowered under this section shall be subject to such further modifications or restrictions as Government may prescribe

[1] 41A Every person arrested and thing <sup>Procedure</sup> seized under section 36 37 or 40 shall, unless the <sup>on arrest</sup> arrest or seizure has been made by an Abkari officer exercising powers under section 41, be forwarded without delay to the nearest Abkari officer exercising such powers, or if there be no such officer within a reasonable distance, to the officer in charge of the nearest police station

[1] 41B (1) Any Abkari officer empowered <sup>Bail</sup> to investigate an offence punishable under this Act shall have power to grant bail in accordance with the provisions of the Code of Criminal Procedure, 1898, to any person arrested without a warrant for an offence punishable under this Act

V of 1898 (2) When any person has been arrested under section 38A, for a bailable offence punishable under the Indian Penal Code any Abkari officer empowered under sub-section (1) to grant bail

XLV of 1860

[1] Sections 41 41A 41B and 41C were substituted for the original section 41 by Bom XII of 1912, s 25

Reference in  
Part II

(IX—Powers of Abkari officers Sec 41C—42  
X—Penalties Sec 43)

Reference to  
Part III

shall have power to grant bail to such person in accordance with the provisions of the Code of Criminal Procedure 1898

V of 1899

Articles  
seized

[1] 41C When anything has been seized by an Abkari officer exercising powers under section 41 or has been sent to him in accordance with the provisions of section 41A, such officer, after such enquiry as may be necessary,—

(a) if it appears that such thing is required as evidence in the case of any person arrested,—shall forward it to the Magistrate to whom such person is forwarded or for his appearance before whom bail has been taken

(b) if it appears that such thing is liable to confiscation but is not required as evidence as aforesaid—shall send it with a full report of the particulars of the seizure to the Collector,

(c) if no offence appears to have been committed—shall return it to the person from whose possession it was taken

Closing of  
shop for sake  
of public  
peace

42 It shall be lawful for the Collector by

Paras 119 120

deem it necessary for the sake of public peace and order that such shop should remain closed

minent  
h shop,  
Police

officer who is present to require such shop to be kept closed for such period as he deems fit

### X—PENALTIES

For illegal  
import etc

43 [4] (1) Whoever in contravention of this Act or of any rule or order made under this Act or of any license, permit or pass obtained under this Act—

(a) imports exports transports or possesses any excisable article or hemp, or

[1] Section 41 41A 41B and 41C were substituted for the original section 41 by Bom XII of 1910 s 25

[2] These words were substituted for the original words liquor or any intoxicating drug by Bom XII of 1910 s 26 cl (a)

[3] These words were substituted for the original words

Reference to  
Part II

(X.—Penalties Sec. 43 Rulings)

Reference to  
Part III

- (b) manufactures any excisable article, or
- (c) cultivates or collects hemp, or
- (d) taps any toddy producing tree, or
- (e) draws toddy from any tree, or
- (f) constructs or works any distillery or brewery, or
- (g) bottles any foreign liquor, or
- (h) uses, keeps or has in his possession any materials, still, utensil, implement or apparatus whatsoever for the purpose of manufacturing any excisable article other than toddy, or

(i) sells any excisable article or hemp, shall, on conviction, be punished for each such offence with imprisonment for a term which may extend to six months, or with fine which may extend to one thousand rupees, or with both

Provided that when any person is convicted under this sub section of any offence committed in respect to cocaine or any of the synthetics thereof, he shall be punished on first conviction with imprisonment for a term which may extend to one year, or with fine which may extend to two thousand rupees, or with both, and on any subsequent conviction with imprisonment for a term which may extend to two years or with fine which may extend to four thousand rupees, or with both

[1] (2) Whoever, in contravention of this Act or of any rule or order made under this Act or of any license, permit or pass granted under this Act, imports, exports, collects, transports, sells or has in his possession *mhowra* flowers shall be punished for each such offence with fine which may extend to five hundred rupees or with imprisonment which may extend to three months, or with both provided that no person shall be punished in respect of any *mhowra* flowers which are either growing on a tree or are lying uncollected on the ground as they have fallen from a tree

*Rulings*

1 *Imperatrix vs Jakin Koru Drival* The accused was found guilty of the offence of importing liquor from Goa territory into British India, without permit, and convicted by the

Under sections 9 and 43 (a)

[1] This sub section was added by Bom. III of 1892 s 3



Reference to  
Part II

(X—Penalties. Sec 43 Rulings)

Reference to  
Part III

First Class Magistrate of Belgaum The hottle and the liquor were ordered to be confiscated, but no other sentence was passed upon the accused *Held*, that the Magistrate was bound to have passed some sentence, however small, after convicting the accused of the offence *Jardine and Farran, JJ*, Criminal Ruling No 33, dated 27th May 1886

2 The accused Jera Sukhla was convicted of transporting liquor without a pass under section 43 of Bombay Act V of 1878 and sentenced to one month's rigorous imprisonment and a fine of Rs 100, or in default further rigorous imprisonment for 15 days The accused was carrying liquor from Ambiti to Barai two villages of the Dharampur State, and was arrested with the liquor while in British India on his way to Barai It was contended for the accused that the mere casual bringing into British India of the liquor, for the purposes of taking it from one village to another of the Dharampur State, could not constitute any offence

*Held*, that the bringing into British India of liquor without a pass or permit authorized by the Act is an offence, punishable under it, notwithstanding that it was so brought only for the purposes of taking it into another village of the same State from one of which it was brought, but that as the importing of the liquor was not from one portion of British India to another, there could not be any offence of transporting liquor from one place to another within British India. The conviction was altered to one of importing liquor, and the accused Jera Sukhla being simply a servant of the contractor, and not having intended to contravene the provisions of the Act, the remainder of the sentence of imprisonment was remitted *Imperatrix vs Jera Sukhla*, West and Birdwood, JJ, Criminal Ruling No 67, dated 21st November 1886

3

Under  
and 43 (

tion 43 (b) of Bombay Act V of 1878 and on a conviction was fined eight annas or in default to suffer one day's simple imprisonment

Reference to  
Part II

## (X—Penalties Sec 43 Rulings)

Reference to  
Part III

Her uncle, who held a pass for tapping toddy trees and carrying toddy to the shop, told her to drive a buffalo laden with toddy, while he himself searched for his runaway pony. For doing so she was convicted and fined. *Held*, reversing the conviction and sentence, that the girl should not have been considered as herself transporting toddy, seeing that her uncle, who had momentarily withdrawn, might have been deemed as still controlling the buffalo laden with it. *Imperatrix vs Nagowia Keru Kalapa*, West and Scott, JJ, Criminal Ruling No 57 dated 31st October 1886.

4. Accused No 1 who was legally in possession of cocaine brought it from his room and gave it to accused No 2, who stood opposite his house. The latter carried it to some distance and delivered it to a Purdeshi. The two accused were, under these circumstances, charged with transporting cocaine, an offence punishable under section 43 (b) of the Bombay Abkari Act, 1878. The magistrate however, acquitted them of the offence and convicted them of illegal possession of cocaine under section 47 of the Act. Against this order of acquittal, the public prosecutor appealed to the High Court.

*Held*, that the magistrate was right in declining to convict the accused under section 43 (b) of the Bombay Abkari Act, 1878, inasmuch as the accused's offence consisted not in moving the cocaine from one place to another, but in the unauthorised possession of it at any place in contravention of the Act.

Section 43, clause (b), seems to contemplate rather the case of a person who is in lawful possession of cocaine at one place, but is by law forbidden to remove it either partly or wholly to another place. *Emperor vs Balvantrao Anant rao*, 12 Bom L R 124.

5. Where the accused removed some ganja grown on one of his survey numbers to a threshing floor in his adjoining survey number for the purposes of preparing it, the two survey numbers being practically one field, *held*, that his act was not a removal from one place to another, punishable under section 43 (b) of the Abkari Act. *Imperatrix vs. Satwa bin Ranu Borhade*, Scott

Reference to  
Part II

(X.—Penalties See 43 Rulings)

Reference to  
Part III

and Jardine, JJ, Criminal Ruling No. 23, dated 13th June 1889

6 *Imperatriz vs Bhikaro bin Lazuman* .

Where the accused was convicted of an offence under section 43, clause (c), of the Bombay Ahkari Act V of 1878, and sentenced to pay a fine of Rs 75 or in default to suffer rigorous imprisonment for three months *Held*, altering the sentence of imprisonment in default of payment of fine to six weeks, that the sentence of imprisonment for three months was illegal under section 65, Indian Penal Code the maximum term of imprisonment fixed for the offence being six months *Parsons*, Acting C J and *Ranade, J*, Criminal Ruling No 37, dated 22nd September 1898

7 *Imperator vs Ramo Bhikkho* Accused

was convicted of (1) the offence of manufacturing liquor under section 43 (c) of the Bombay Ahkari Act V of 1878 and (2) being in possession of soaked mhowra flowers and certain apparatus for manufacturing liquor under clause (f) of the same section *Held*, setting aside the latter portion of the conviction, that these facts disclosed only one offence viz, the one punishable under clause (c) of section 43 of the Ahkari Act and that the possession of the flowers and apparatus did not constitute any additional offence under clause (f) of that section. *Crowe and Aston, JJ*, Criminal Ruling No 16, dated 11th September 1902

8 A person was convicted under the Bombay Ahkari Act, section 43 (c), for the manufacture of liquor and under section 43 (f) for being in possession of utensils for the manufacture of liquor, and was sentenced separately for each of these offences —

*Held*, reversing the sentence under section 43 (f) that the second offence was included in the former and under the explanation to section 35 of the Criminal Procedure Code they were not distinct offences *Queen Empress vs Bhaua Sardar*, 1 Bom LR 344.

9 The accused was charged with manufacturing country liquor from mhowra flowers, and keeping in his possession soaked some more

Reference to  
Part II.

(X—Penalties Sec. 43 Rulings)

Reference to  
Part III

mhowra flowers and apparatus for the purpose of manufacturing liquor from them. He was convicted and sentenced separately for each of the offences, under clauses (e) and (f) of the Bombay Abkari Act—

*Held*, that the accused could under the circumstances, only be convicted of, and sentenced for, the offence of manufacturing country liquor from mhowra flowers *Emperor vs Ramo*, 4 Bom L R 720

10 The drawing of juice from a cashewnut tree does not constitute the offence of drawing toddy punishable under section 43, clause (d), of Bombay Act V of 1878, under the definition of toddy as given in the Act *Imperatrix vs Mahadu bin Kusa Chiphar* West and Scott, JJ, Criminal Ruling No 60, dated 21st October 1886

11 There is no provision in Bombay Act V of 1878 which authorizes a Magistrate, who convicts an accused person under section 43 (d) to order the payment by him of any fee that may be leviable in respect of the trees tapped by him without a license *Imperatrix vs Raghu Bhau Patil*, Criminal Ruling No 4, dated 22nd January 1891.

12 Mere possession, without a license, of materials for distilling liquor is not an offence punishable under section 43 of the Abkari Act. When a person, in possession of such materials satisfactorily accounts for the possession, the presumption which would otherwise arise, under section 53 of the Act, does not arise *Imperatrix vs Pestonji Burjorji, Nanahhai and Wedderburn*, JJ, Criminal Ruling, 14th April 1885, 1 L R 9, Bom 456

13 Mere possession of mhowra flowers does not constitute an offence under section 43 of the Abkari Act V of 1878 unless such possession is made out by the prosecution to have been for the purpose of distilling liquor therefrom. Nor is a seller of these

Reference to  
Part II

(X—Penalties Sec 43 Rulings)

Reference to  
Part III

flowers criminally [responsible for any illicit use of them after they have passed from his control *Imperatrix vs Lamda Koya Nanabhai and Wedderburn, JJ, Criminal Ruling, 6th July 1885, I L R 9 Bom 556*

14 The accused was convicted under section 43 (f) of Bombay Act V of 1878 of possessing apparatus for the purpose of manufacturing liquor in contravention of the Act. The Sessions Judge acquitted him on appeal on the ground that though it was not absolutely illegal to proceed in such cases against the eldest son in a family while the father was alive, it was inexpedient for the Abkari officers to do so, the head of the house being the person who should invariably be proceeded against. Held, that the principle laid down by the Sessions Judge was not a proper one and that the question in such a case is one of fact, viz, whether the accused was, as a matter of fact, in possession of any material, still, implement or apparatus for the purpose of manufacturing liquor in contravention of Bombay Act V of 1878 or of any rule made under the Act. It is obviously possible in any family that a son may act in contravention of the Act while the father may be quite innocent, though the material for illicit manufacture may be actually in a room of the house he is living in. *Imperatrix vs Dhago Bapu, Birdwood and Candy, JJ, Criminal Ruling No 18, dated 16th June 1890*

15 To constitute an offence under section 43 (f) of Bombay Act V of 1878, it is not sufficient that the material, still, utensil, implement or apparatus which is found in the possession of the accused is such as can be used for the purpose of manufacturing liquor or any intoxicating drug. It is necessary that he should have had it in his possession for the purpose of manufacturing liquor or any intoxicating drug. *Imperatrix vs Mukund Gopal Seth, Birdwood and Candy, JJ, Criminal Ruling No 29, dated 24th July 1890*

Reference to  
Part II

## (X—Penalties Sec 43 Rulings)

Reference to  
Part III

16 A transfer of *ganya* from one shop to another, both shops belonging to the same licensee, does not constitute a sale punishable under section 43 (g) of Bombay Act V of 1878 *Imperatrix vs Mohan valad Vithoba, Nanabhai and Wedderburn, JJ*, Criminal Ruling, dated 1st October 1885

Under sections 16 and 43 (g) *Imperatrix vs Janki, widow of Middi, and another Held*, that as Bombay Act V of 1878 (the Ahkari Act) is a Penal Statute, the meaning of the word "sell" as used in section 43, clause (g), of that Act should be strictly interpreted and not strained against the subject so as to confuse it with the word exchange To bring the case under the enactment the act of selling

Ruling No 81A, dated 30th October 1888

Under sections 16 and 43 (g) 18 Where a licensee under Bombay Act V of 1878, having obtained certain pots from a Kumbhār on the 16th of October 1891, four days after that date liquidated the debt for the said pots by handing over to the Kumbhār some toddy, *held*, that as the toddy was not sold for the pots, but was given in liquidation of the debt there was no breach of the clause of the license, which provided that the licensee "shall not receive wearing apparel or ornaments or any consideration, except coin, for any toddy he may sell" *Imperatrix vs Kanji Bhika, Criminal Ruling No 47, dated 27th November 1891*

19 A servant of the holder of a license under the Bombay Abkari Act, 1878, selling liquor at rates other than those specified in the license, is guilty of an offence under section 43 (g) of the Act *Queen Empress vs Framji*, 2 Bom L R 663

20 The accused consigned certain mhowra flowers partly at the Nadiad and partly at the Umreth stations of a Railway company for conveyance to Nandod in the Rajpipla state The goods were taken possession of by the Railway

Reference to  
Part II.

(X—Penalties Secs. 43A—43B)

Reference to  
Part III

company and were conveyed to Ankleshwar for being transhipped into the Rajpipla State Railway, Ankleshwar was a place in a prescribed area within which even the possession of mhowra flowers without a permit was unlawful (section 18A of the Bombay Abkari Act) The mhowra flowers were attached at the Ankleshwar Railway station and the accused was convicted and sentenced under section 43 (2) of the Act The accused having applied to the High Court —

*Held* that the accused had not committed any offence, for he personally did not possess the mhowra flowers within the prescribed area or transport them within or import them into or export them from that area *Emperor vs Ohunul Mandal*, 17 Bom LR 72

Penalty for  
the keeping  
or letting of  
premises for  
a cocaine  
offence

[1] 43A. Whoever lets or uses any house, room or place, of which he is the owner or occupier or of which he has the use, in such circumstances as to indicate that he knows or has reason to believe that such house, room or place is used as a resort of importers, exporters, transporters, possessors or vendors of cocaine or any of the synthetics thereof in contravention of any of the provisions of this Act shall be punished on first conviction with imprisonment for a term which may extend to one year or with fine which may extend to two thousand rupees or with both and on any subsequent conviction with imprisonment for a term which may extend to two years or with fine which may extend to four thousand rupees or with both

Security for  
abstaining  
from cocaine  
offences

[1] 43B. (1) Whenever any person accused of any offence under this Act in respect of cocaine or any of the synthetics thereof is convicted of such offence before a High Court, a Court of Session or the Court of a Presidency Magistrate, a District Magistrate, a Sub-divisional Magistrate or a Magistrate of the first class, and such court is of opinion that it is necessary to require such person to execute a bond for abstaining from offences under this Act in respect of cocaine or any of its synthetics, such court may at the time of passing sentence on such person order him to execute a bond for a sum proportionate

[1] Sections 43A and 43B were inserted by Bom III of 1917, s 3

Reference to  
Part II

(X—Penalties Sec 45 Rulings) ,

Reference to  
Part III

Bijapur Taluka within a certain time Held, that the license, by not specifying any time for the opening of the shops, left the matter to subsequent adjustment between the Collector and the contractor who finally came to terms The conviction and sentence were reversed *Imperatrix vs Rajaram valad Jurakhanlal* West and Nanabhai, JJ, Criminal Ruling No 30, dated 6th May 1886

2 *Imperatrix vs Dadabhai Hormusji* Where the holder of a license for the sale of country liquor was convicted of a breach of his license, in that his servant, a liquor shop keeper, had given short measures to a customer, and proved that he had taken all reasonable precautions, such as reasonable men would use to prevent the commission of such offences by his servants Sections 45 (c) and 53 of the Bombay Abkari Act V of 1878 Held, that the conviction and sentence should be reversed Criminal Ruling No 15, dated 7th March 1894 Jardine and Ranade, JJ

3 The accused agreed with the complainant to allow his name to be used as a contractor from Government for two shops for the sale of country liquor The funds for the contract proceeded from the complainant and the accused was to be paid a certain sum by the complainant for allowing his name to be used The contract was knocked down to the accused and licenses were issued in his name One of the conditions of the licenses was as follows —

“The licensee shall not sell, transfer, or sublet his right of sale of country spirits under this

the sub lease”

The shops remained in the complainant's possession and were managed by him On these facts the accused was proceeded against under section 45 (c) of the Bombay Abkari Act, 1878, for the breach of a condition in the license It was contended on behalf of the accused that the right of sale conferred by the license had been obtained through him as a *Banamdar* (and not



Reference to  
Part II

(X.—Penalties Sec 45)

Reference to  
Part III

in . . . . . liquor,  
or . . . . .

[2] . . . . . test  
sion,  
shall be punished for each such offence with fine  
which may extend to two hundred rupees

For miscon-  
duct by  
licensee, etc

Paras 10, 14  
and 15

(a) fails to produce such license, permit or pass on the demand of any [4] duly empowered officer either of the Abkari Department or of any of the departments named in section 39 if such license, permit or pass is in his possession or control[4], or

(b) wilfully does, or omits to do, anything in contravention of any rules or orders made under this Act, or

(c) [5] wilfully does, or omits to do, anything [5] in breach of any of the conditions of [6] such license, permit or pass [6] [7] not otherwise provided for in this Act[7]

[8] shall, on conviction before a Magistrate, be punished for each such offence with imprisonment which may extend to three months or with fine which may extend to two hundred rupees or with both[8]

*Rulings.*

1. The accused was convicted of a breach of the license under section 45 (c) of the Bombay Abkari Act, Vol 1878, in that he did not establish toddy shops at certain places in the

[1] The word "weigh" was inserted by Bom XII of 1912, s 28, cl (b)

[2, 4] These words were substituted for the original words "the strength or quality of any liquor" by Bom XII of 1912 s 28, cl (b)

[3, 5] These words were inserted by Bom. XII of 1912, s 29 cl (a)

[4, 7] These words were substituted for the original words by Bom XII of 1912, s 29, cl (b)

[6, 8] These words were substituted for the original words

are omitted

[1, 2] These words were substituted for the original words by Bom XII of 1912, s 29, cl (c)

Reference to  
Part II

(X — Penalties Sec 45 Rulings)

Reference to  
Part III

Bijapur Taluka within a certain time *Held*, that the license, by not specifying any time for the opening of the shops, left the matter to subsequent adjustment between the Collector and the contractor who finally came to terms. The conviction and sentence were reversed. *Imperatrix vs Rajaram valad Jurakhnial* West and Nanabhai, JJ, Criminal Ruling No 30, dated 6th May 1886

2 *Imperatrix vs Dadabhai Hormusji* Where the holder of a license for the sale of country liquor was convicted of a breach of his license, in that his servant, a liquor shop keeper, had given short measures to a customer, and proved that he had taken all reasonable precautions such as reasonable men would use to prevent the commission of such offences by his servants. Sections 45 (c) and 53 of the Bombay Abkari Act V of 1878 *Held*, that the conviction and sentence should be reversed. Criminal Ruling No 15, dated 7th March 1894. Jardine and Ranade, JJ

3 The accused agreed with the complainant to allow his name to be used as a contractor from Government for two shops for the sale of country liquor. The funds for the contract proceeded from the complainant and the accused was to be paid a certain sum by the complainant for allowing his name to be used. The contract was knocked down to the accused and licenses were issued in his name. One of the conditions of the licenses was as follows —

"The licensee shall not sell, transfer, or sublet his right of sale of country spirits under this license nor enter into any agreement in connection with the exercise of the said right which in the opinion of the Collector is in the nature of the sublease"

The shops remained in the complainant's possession and were managed by him. On these facts the accused was proceeded against under section 45 (c) of the Bombay Abkari Act, 1878, for the breach of a condition in the license. It was contended on behalf of the accused that the right of sale conferred by the license had been obtained through him as a Binamidar (and not

Reference to  
Part II

(X—Penalties Sec 45A)

Reference to  
Part III

from him as person who had acquired that  
the offence

but though  
by supplying the necessary funds a person, other  
than the licensee named in the license might ac

named—such right being conferred by virtue of  
the Act only upon the person named and that the  
person named in the license could not set up  
as a defence that another person had acquired  
the right of sale through him as an agent or  
benamidar instead of from him as the person  
who had that right in himself *Emperor*  
*vs Mahadevappa*, 8 Bom L R 990

4 The principle with regard to Abkari Act,  
1878, is that licenses to keep shops are only  
granted to persons of good personal character,  
and it is obvious that the object of so restricting  
the grant of licenses would be defeated if the  
licensed person could, by delegating the control  
and management of the house to another person  
who was altogether unfit to keep it, free himself  
from responsibility for the manner in which  
the shop was conducted

*Mens rea* is not required where the acts  
prohibited by a statute are not criminal in any  
sense, but are prohibited in the public interest  
under a penalty This principle is substantially  
adopted in section 53 of the Abkari Act, with this  
exception that it is open to the license holder  
according to the section to prove facts to  
show that he is not liable for his servant's  
defaults or acts *Emperor vs Waman Dhanraj*,  
10 Bom L R 171

Penalty for  
offences not  
otherwise  
provided for

[1] 45A Whoever is guilty of any act or  
intentional omission in contravention of any of  
the provisions of this Act, or of any rule or order  
made under this Act, and not otherwise provided  
for in this Act shall on conviction before a Magis-  
trate be punished for each such act or omission  
with fine which may extend to two hundred  
rupees

[1] Section 45A was inserted by Bom XII of 1912,  
s 30

Reference to  
Part II

(X—Penalties See 46.)

Reference to  
Part III

46. [1] Whoever, being the holder of a license for the sale or manufacture of any excisable article under this Act, or a person in the employ of such holder or acting with his express or implied permission in his behalf [1]

For mis  
conduct by  
licensed  
vendor or  
manufac  
turer

(a) mixes or permits to be mixed with the [2]excisable article[2] sold or manufactured by him any noxious drug or any foreign in-

(f) (i) of section 35A,[3] [4] or water except for the purpose of reducing liquor to the strength prescribed in the license, or any diluting or colouring substance or any ingredient whatsoever likely to render the excisable article inferior in quality whether such ingredient is or is not prohibited as aforesaid[4] when such admixture shall not amount to the offence of adulteration under section 272 of the Indian Penal Code, or

XLV of 1860

(b) sells or keeps, or exposes for sale, as [5] foreign liquor, liquor which he knows or has reason to believe to be country liquor, or

(c) marks the cork of any bottle, or any bottle, case, package or other receptacle, containing country liquor or uses any bottle, case, package or other receptacle, containing country liquor, with any mark thereon or on the cork thereof with the intention of causing it to be believed that such bottle case package or other receptacle contains [5]foreign liquor, when such act shall not amount to the offence of using a false trade mark with intent to deceive or injure any person under section 462 of the Indian Penal Code, or

XLV of 1860

(d) sells or keeps or exposes for sale any country liquor in a bottle, case, package or other receptacle with any mark thereon or on

[1] These words were substituted for the original words by Bom XII of 1912 s 31 cl (a)

[2] These words were substituted for the original word liquor or intoxicating drug by Bom. XII of 1912, s 31, cl (b) (i)

[3] This phrase was substituted for the original phrase 'section 35 clause (h)' by Bom. XII of 1912 s 31 cl (b)(ii)

[4] These words were inserted by Bom XII of 1912, s 31 cl (b) (iii)

[5] The words 'European or' repealed by Bom XII of 1912, s 31, cl (c), are omitted

Reference to  
Part II

(X—Penalties Secs 47—49)

Reference to  
Part III

the cork thereof with the intention of causing it to be believed that such bottle, case, package or other receptacle contains<sup>[1]</sup> foreign liquor, when such act shall not amount to the offence of selling goods marked with a counterfeit trade mark under section 486 of the Indian Penal Code XLV of 1860 <sup>[2]</sup> or (c) sells any excisable article which is not of the nature, substance and quality demanded by the purchaser or keeps or exposes for sale any excisable article which is not of the nature, substance and quality authorized by the terms of the license to be kept for sale by the holder of the license, shall be punished for each such offence with fine which may extend to five hundred rupees, or with imprisonment for a term which may extend to three months, or with both

Liability of  
licensee for  
acts of  
servants.

[3] 47 The holder of a license, permit or pass under this Act shall be responsible, as well as the actual offender, for any offence committed by any person in his employ or acting with his express or implied permission in his behalf under section 43, 44, 45, 45A or 46 as if he himself had committed the same, unless he shall establish that all due and reasonable precautions were exercised by him to prevent the commission of such offence

provided that no person other than the actual offender shall be punished with imprisonment except in default of payment of fine

For maliciously  
giving false  
information

48 Whoever maliciously gives false information that any person has committed, or been concerned in any offence, against this Act, with the intent that such person be arrested, or that any building, vessel or other place be searched to the injury or annoyance of such person or of any other person, shall be punished with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees or with both

For vexatious  
search or  
arrest

49 Any Abkari or other officer who, without reasonable ground of suspicion, enters or searches, or causes to be searched, any building, vessel or place,

[1] The words 'European or' repealed by Bom XII of 1912 s 31 cl (c) are omitted

[2] Clause (c) was inserted by Bom XII of 1912, s 31, cl (d)

[3] Section 47 was substituted for the original section by Bom XII of 1912 s 32

Reference to  
Part II

(X—Penalties Secs 49A—51)

Reference to  
Part III

or vexatiously and unnecessarily seizes the property of any person on the pretence of seizing or searching for anything liable to confiscation under this Act,

or vexatiously and unnecessarily detains, searches or arrests any person, shall, for every such offence, be punished with fine which may extend to five hundred rupees

[1] 49A. Any Abkari officer who without lawful excuse shall cease or refuse to perform, or shall withdraw himself from, the duties of his office unless with the express written permission of the Commissioner, or unless he shall have given to his superior officer two months' notice in writing of his intention to do so, or who shall be guilty of cowardice, shall on conviction before a Magistrate be punished with imprisonment which may extend to three months, or with fine which may extend to three months' pay, or with both

[2] 50. Any Abkari or other officer or person who vexatiously and unnecessarily delays for warding to a Magistrate or to the officer in charge of a police station as required by section 38B any person arrested under section 38A shall be punished with fine which may extend to two hundred rupees

[2] 50A. Any Abkari or other officer or person who vexatiously and unnecessarily delays acting in the manner required by section 41A or 41C with respect to any person arrested or any illicit article seized under this Act shall be punished with fine which may extend to two hundred rupees

51. Any Abkari or other officer who unlawfully releases or connives at the escape of any person arrested under this Act or connives at the commission of any offence against this Act, or

acts in any manner inconsistent with his duty for the purpose of enabling any person to do any thing whereby any of the provisions of this Act may be evaded or broken, or the abkari revenue defrauded,

and any officer [3] named in section 39 invested with local jurisdiction who connives at the

[1] Section 49A was inserted Bom. XII of 1912, s. 33

[2] Sections 50 and 50A were substituted for the original Section 50 by Bom. XII of 1912, s. 34

[3] The words 'of any other department' repealed by Bom. XII of 1912, s. 34A, are omitted

\* Reference to  
Part II

(X — Penalties Secs 52—54)

Reference to  
Part III

commission of any offence against this Act in any place within his jurisdiction,

shall, for every such offence, be punished with fine which may extend to five hundred rupees, or with imprisonment for a term which may extend to six months, or with both

For neglect  
ing to assist  
an Ahkari  
officer

52. Any officer [1] named in section 39 who, without lawful excuse, neglects, or refuses to [2] give information or to take preventive measures or to give assistance to an Ahkari officer in the manner required by the said section [2] shall be punished with fine which may extend to five hundred rupees

Presumption  
as to commis-  
sion of  
offence in  
certain  
cases

53. In prosecutions under section 43 [3] it shall be presumed [4] without further evidence [4] until the contrary is proved, that the accused person has committed an offence under [5] that section [5] in respect of [6] any excisable article or hemp [ ] or any still, utensil implement or apparatus whatsoever for the manufacture of [7] any excisable article [7] [8] or mhowra flowers, [8] or any such materials as are ordinarily used in the manufacture of [7] any excisable article [7] [9] for the possession of which he is unable to account satisfactorily [9]

Things liable  
to confisca-  
tion

[10] 54 Whenever an offence under this Act has been committed,

(a) any excisable article, hemp, mhowra flowers, materials, still, utensil, implement or apparatus in respect of which the offence has been committed,

[1] The words "of any of the departments" repealed by Bom. XII of 1912 s 33 are omitted,

by

of

[2] These words were substituted for the original words "these sections" by Bom. XII of 1912, s 36 cl (c)

[3] These words were substituted for the original words "any liquor or hemp or intoxicating drug" by Bom. XII of 1912 s 36 cl (d)

[4] These words were substituted for the original words by Bom. XII of 1912, s 36, cl (e)

[5] These words were inserted in section 53 by Bom. XII of 1912 s 4

[6] The second paragraph of section 53 repealed by Bom. XII of 1912 s 36 cl (f) is omitted

[7] Sections 54, 55 and 55A were substituted for the original sections 54 and 55 by Bom. XII of 1912, s 37

Reference to  
Part II.

(X.—Penalties Sec. 55)

Reference to  
Part III.

(b) any excisable article, hemp or mhowra flowers lawfully imported, transported, manufactured, had in possession or sold along with, or in addition to, any article liable to confiscation under clause (a),

(c) the receptacles, packages and coverings in which any article liable to confiscation under clause (a) or clause (b) is found and the other contents of such receptacles, packages and coverings, and the animals, carts, vessels or other conveyance used in carrying any such article, shall be liable to confiscation.

[1] 55. (1) When in any case tried by him the Magistrate decides that anything is liable to confiscation under the foregoing section, he may, after hearing the person, if any, claiming any right thereto, and the evidence, if any, which he produces in support of his claim, order confiscation, or, in the case of any article other than an excisable article or hemp, may give the owner an option to pay such fine as the Magistrate deems fit in lieu of confiscation

(2) When an offence under this Act has been committed and the offender is not known or cannot be found, or when anything liable to confiscation under this Act and not in the possession of any person cannot be satisfactorily accounted for, the case shall be enquired into and determined by the Collector, who may order confiscation

provided that no such order shall be made before the expiration of one month from the date of seizing the thing intended to be confiscated, or without hearing the person, if any, claiming any right thereto, and the evidence, if any, which he produces in support of his claim,

provided further that if the thing in question is liable to speedy and natural decay, or if the Collector is of opinion that the sale would be for the benefit of the owner, the Collector may at any time direct it to be sold, and the provisions of this sub section shall apply so far as may be to the net proceeds of the sale.

[1] Sections 54, 55 and 55A were substituted for the original sections 54 and 55 by Bom. Act of 1912, c. 37.



Reference to  
Part II

(A —Penalties Sec 55A  
XI—Procedure Sec 56)

Reference to  
Part III

provided further that in the case of anything liable to speedy and natural decay the Collector may, if the circumstances so require, direct it to be destroyed

(3) The Collector may delegate his powers under this section to any Assistant or Deputy Collector, either by name or in virtue of his office

Compounding  
offences

Paras 9 and  
10, 14 and 15

[1] 55A. Any Commissioner or Collector, or any Ahkari officer specially empowered by Government in this behalf, may accept from any person whose license permit or pass is liable to be cancelled or suspended under clause (a) or clause (b) of section 32 or who is reasonably suspected of having committed an offence under sections 13, 44, 45, 45A or 46, a sum of money in lieu of such cancellation or suspension or by way of composition for the offence which may have been committed, as the case may be, and in all cases whatsoever in which any property other than an excisable article or hemp has been seized as liable to confiscation under this Act may release the same on payment of the value thereof as estimated by such officer

provided that where a person who is reasonably suspected of having committed an offence under section 43 or 45A is not the holder of a license,

behalf, the sum of money which may be accepted from such person by way of composition shall not exceed two hundred rupees

On the payment by such person of such sum of money, or such value, or both, as the case may be, to such officer, such person if in custody, shall be set at liberty and the property seized shall be released, and if magisterial proceedings shall have been instituted, the same shall be discontinued.

the same facts

## XI —PROCEDURE

Cognizance  
of offences

56 All offences against this Act shall be cognizable by a Magistrate

(1) Sections 51, 55 and 55A were substituted for the original sections 54 and 53 by Bom XII of 1912 s 37



Reference to  
Part II

(XII—Miscellaneous Secs 61—63)

Reference to  
Part III

Subject to the foregoing provisions, the rules for the time being in force relating to appeals in the Revenue Department shall apply to appeals under this Act

XII—MISCELLANEOUS

Saving of  
certain Acts

61 Nothing in this Act affects the Cantonments Act 1910<sup>[1]</sup> <sup>[2]</sup> or any enactment passed XV of 1910 by the Governor General in Council since the 16th November 1861, the date on which the 24 & 25 Indian Councils Act came into force Vict c 67

Exception of  
medicated  
articles

Para 69

62 Nothing in the foregoing provisions of this Act applies to the manufacture, sale or supply of any *bona fide* medicated article for medicinal purposes by medical practitioners chemists, druggists apothecaries or keepers of dispensaries, but it shall be lawful for Government at any time, by notification in the *Bombay Government Gazette*, to prohibit the sale of any such article<sup>[3]</sup> or class of such article<sup>[3]</sup> within any defined local area or place<sup>[4]</sup> or generally<sup>[4]</sup> except under a license from the Collector, which shall be granted on payment of such fees and subject to such conditions as Government may deem fit to prescribe

*Ruling*

Cocaine does not fall within the term 'medicated article' as used in section 62 of the Bombay Abkari Act, 1878 It is a medicine *per se* and the term 'medicated article' applies to something which is manufactured and by that manufacture is imbued with certain medicinal properties *Emperor vs Jamsetji*, 5 Bom L R 498

Annual pay-  
ment to  
Bombay  
Municipal  
Corporation  
in lieu of  
money re-  
ceived under  
Bombay Act  
IX of 1867

63 Whereas it was provided by section 14 of Bombay Act IX of 1867<sup>[5]</sup> that all money realized collected or obtained, by the issue of licenses, or by forfeitures or by imposition or infliction of fines and penalties under the said Act should be carried to the credit of the municipal fund of the City of Bombay for municipal

[1] The reference to Act XVIII of 1857 and Bom III of 1867 is altered in accordance with Act XIII of 1889 s 2 Act XIII of 1889 has been repealed by Act XV of 1910 and the reference accordingly altered

[2] Words repealed by Bom XII of 1910 s 30 are omitted

[3-2] These words were inserted by Bom XII of 1912 s 40 cl (a)

[4-1] These words were inserted by Bom XII of 1910, s 40 cl (b)

[5] Bom. IX of 1867 is repealed by s 2 of this Act.

Reference to  
Part II

## (XII—Miscellaneous Secs 64—67)

Reference to  
Part III

purposes, it is hereby enacted that, in lieu of the money hitherto so received by the Municipal Corporation of the City of Bombay, a fixed sum of Rs 1,43,750 shall, from and after the first day of August, 1878, be annually paid by Government to the said Corporation for the said purposes

Publication  
of rules

[1] 64 All rules made under any power conferred by this Act shall be published in the *Bombay Government Gazette* and on such publication shall have effect as if enacted in this Act

65 66 [Repealed by Act XVI of 1895]

Bar of  
action

67 No action shall lie against Government or against any Abkari officer for damages in any Civil Court for any act *bona fide* done or ordered to be done by them in pursuance of this Act, or of any law at the time in force relating to abkari revenue,

and all prosecutions of any Abkari officer, and all actions which may be lawfully brought against Government or against any Abkari officer in respect of anything done, or alleged to have been done, in pursuance of this Act shall be instituted within four months from the date of the act complained of and not afterwards

and any such action shall be dismissed—

(a) if the plaintiff does not prove that, previously to bringing such action, he has presented all such appeals allowed by this Act or by any other law for the time being in force as within the aforesaid period of four months it was possible to present, or,

(b) in the case of an action for damages, if tender of sufficient amends shall have been made before the action was brought, or if after the institution of the action a sufficient sum of money is paid into Court with costs, by or on behalf of the defendant

provided that nothing in this section shall be deemed to affect the power or jurisdiction of Her Majesty's High Court of Judicature or of the Court of Small Causes at Bombay.

[1] Section 64 was inserted by Bom. VII of 1912 s. 41. The original of section 64 had been repealed by Act XVI of 1895 s. 2, and Sch. 1

Reference to  
Part II

(XII — Miscellaneous Sec 67 Ruling)

Reference to  
Part III

### Ruling

The plaintiff expressed his willingness to accept a license for the sale of country liquor in Nasik city and executed an agreement under section 31 of the Bombay Abkari Act (Bom V of 1878) on the 14th March 1910. On the 31st March 1910, the Collector informed the plaintiff that.

ground that he had come to learn that the plaintiff had given secret bribes to the Collector's Head Clerk. Against this decision, the plaintiff

presented suit against Government to recover damages for the cancellation of his license. The lower court dismissed the suit as barred by section 67 of the Bombay Abkari Act on the grounds that the Collector had acted *bona fide* in pursuance of the Act and that the suit was time barred as it was brought after more than four months from the date of the Act complained of.

On appeal —

*Held*, (1) that the act complained of was the Collector's act of revoking the plaintiff's license on the 31st March 1910, and the suit instituted more than four months after that date was out of time,

(2) that the Collector's act was done in good faith and was in pursuance of the statute,

(3) that though the Collector's action was not strictly in conformity with section 32 (c) of the Act which authorised the revocation only on the actual conviction of the licensee, the circumstances under which the Collector acted were so near the circumstances legally entitling him to act as he did that the act must be regarded as done in pursuance of the statute.

If any public or private body charged with the execution of a statute honestly intends to put the law in motion and really and not unreasonably believes in the existence of facts, which, if existent would justify his acting and

Reference to  
Part II

(XII—Miscellaneous Ser 67 Ruling)

Reference to  
Part III

acts accordingly, his conduct will be in pursuance of the statute and will be protected  
*Dhondu vs Secretary of State*, 14 Bom L R 949

2 The Collector is not a necessary party to a suit brought against a farmer of Abkari revenue for a refund of money illegally levied at his instance by the Collector under section 29 of the Bombay Abkari Act, V of 1878. Section 67 of the Act expressly exempts the Collector from responsibility. Though a person subjected to an undue demand may, under section 29 of the Act, take steps by which the Collector's proceedings may be stayed, still his abstention from such a course will not deprive him of his ordinary right to recover money wrongfully taken from him for the benefit of a third person. *Narayan Venku vs Salharam Nagu*, 1 L R 11 Bom 519

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### SCHEDULE

[Enactments repealed]

*Repealed by Act XVI of 1895*



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**PART II**

**NOTIFICATIONS UNDER THE BOMBAY ABKARI  
ACT V OF 1878**

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# THE BOMBAY EXCISE MANUAL

## PART II

### GOVERNMENT NOTIFICATIONS UNDER THE BOMBAY ABKARI ACT, 1878

(Extent and Commencement of the Act)—Sec (1)

#### I —Extent and Commencement of the Bombay Ahkari Act, 1878

*Section 1* —WHEN CAME INTO FORCE IN THE PRESIDENCY OF BOMBAY

1 No 5756, dated the 8th November 1878 —The Bombay Ahkari Act V of 1878 came into force in the whole of the Presidency of Bombay on the 1st January 1879 (B G G, Part I, 1878, page 708)

*Section 1* —PROVISIONS OF THE BOMBAY ABKARI ACT, 1878, MADE APPLICABLE TO THE CANTONMENT OF DEESA

2 No 5287, dated the 30th July 1906, Political Department —In exercise of the powers delegated under the Indian (Foreign Jurisdiction) Order in Council, 1902, by the Governor General in Council in the notification of the Government of India in the Foreign Department No 2859 I.A., dated the 19th June 1903 and in supersession of the notification in the Foreign Department of the Government of India No 403 I, dated the 4th February 1885, and all other notifications or orders applying enactments to the Cantonment of Deesa the Governor in Council is pleased to apply to the Cantonment of Deesa the enactments named in the schedule hereto annexed in so far as the same may be applicable and subject to any amendments to which the said enactments are for the time being subject in British India

Provided, *firstly*, the references to British India or to a High Court in the said enactments as so applied shall be read as referring to the said cantonment and the Governor in Council respectively

Provided, *secondly*, that the modifications and restrictions set forth in the third column of the said schedule shall be made in the said enactments as so applied

Provided, *thirdly*, that for the purpose of facilitating the application of the said enactments, any court in the said cantonment may construe the provisions thereof with such alterations, not affecting the substance, as may be necessary or proper to adopt them in the matter before the court and

Provided *fourthly*, that all civil and criminal proceedings pending at the date of this notification shall be carried on as if this notification

had not been issued, but that, save as aforesaid, all proceedings commenced officers appointed or authorised jurisdictions conferred or confirmed rules made orders passed, and things done, under any of the notifications hereby superseded shall as far as may be be deemed to have been respectively commenced, appointed or authorised conferred or confirmed made passed and done under this notification

### Schedule

1		3
N	Enactments applied	Modifications and restrictions
*****	*****	*****

#### *I— Acts of the Governor General of India in Council*

XLIII The Opium Act 1878 (I of 1878)

#### *III— Acts of the Governor of Bombay in Council*

III The Bombay Abkari Act 1878 (Bom V of 1878)

V The Bombay Salt Act, 1890 (Bom II of 1890)

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(B G G, Part I 1906 page 983)

*Sections 1 and 3 —THE ACT MADE APPLICABLE TO PORTIONS OF LANDS ACQUIRED FOR THE RAJPUTANA MALWA STATE RAILWAY*

of lands which have been acquired for the use of the Rajputana Malwa State Railway including the land occupied as stations out buildings and for other purposes connected with the Railway, the provisions, so far as they may be applicable of the Bombay Abkari Act, 1878, and of the Opium Act, 1878, and of the rules and orders made by or by officers of the Government of Bombay under these Acts are extended to the said lands

### II—Interpretations

*Section 3 (3) —COMMISSIONER OF CUSTOMS APPOINTED AS THE COMMISSIONER OF ABKARI REVENUE*

4 No 5757, dated 8th November 1878, as modified by No 6161, dated 29th November 1878 —Under the powers conferred by section 3, clause (3) of the Bombay Abkari Act 1878 Government have appointed for the purposes of the said Act the Commissioner of Customs as the Commissioner of Abkari Revenue for the whole of the Presidency (except Sind and Aden) (B G G, Part I, 1878, pages 703 and 787)

**Section 3 (3) — POLITICAL RESIDENT AT ADEN APPOINTED AS  
THE COMMISSIONER OF ABKARI REVENUE**

5 No 6161 dated 29th November 1878 as amended by No 7480 dated 18th December 1886 — Under the powers conferred by section 3 clause (3) of the Bombay Abkari Act 1878 Government have appointed for the purposes of the said Act the Political Resident at Aden as the Commissioner of Abkari Revenue for the Settlement of Aden and the Island of Perim (*B G G* Part I 1878 page 787 and Part I of 1886 page 1063 )

**COMMISSIONER OF OPIUM AND ABKARI TO BE THE COMMISSIONER  
WITHIN LANDS ACQUIRED FOR THE USE OF RAJPUTANA MALWA  
STATE RAILWAY**

8 Government of India Foreign Department No 1187 dated 17th April 1880 (G R P D No 3313 dated 30th May 1885) — The Government of India have directed that the Commissioner of Opium and Abkari in the Bombay Presidency shall be deemed for the purposes of the Abkari and Opium Acts and of the rules and orders made by officers of the Government of Bombay to be the Commissioner within all the lands acquired from His Highness the Gaekwar of Baroda and the Divan of Palanpur for the use of the Rajputana Malwa State Railway

**Section 3 (8) — CERTAIN DESCRIPTIONS OF COUNTRY LIQUOR  
DECLARED AS FOREIGN LIQUOR**

7 No 552 dated the 25th February 1921 — In exercise of the powers conferred by the proviso to sub section (8) of section 3 of the Bombay Abkari Act 1878 (Bom V of 1878) and in supersession of Government Notification in the Revenue Department No 10516 dated the 2nd November 1916 the Government of Bombay are pleased to declare the following descriptions of country liquor to be foreign liquor for the purposes of the said Act —

(1) Perfumed spirits essences of whisky rum and brandy denatured spirits and drugs medicines and chemicals containing spirit

(2) Grape liquor

(3) Malt liquor and

(4) All other liquors such as spirits of wine rectified spirits brandy whisky rum gin and ginger wine which are liable to duty at the same special rates as those prescribed for liquors in Part II of Schedule II to the Indian Tariff Act 1894 (VIII of 1894)

(*B G G* Part I of 1921 page 516 )

**Section 3 (9) — CERTAIN INTOXICATING SUBSTANCES DECLARED  
AS INTOXICATING DRUGS**

8 No 5521 dated the 25th February 1921 — In exercise of the powers conferred by the proviso to sub section (9) of section 3 of the Bombay Abkari Act 1878 (Bom V of 1878) the Government of Bombay are pleased to declare that the following intoxicating substances

shall be deemed to be intoxicating drugs for the purposes of the said Act —

(1) Coca leaves, alkaloids of coca, every other intoxicating drink or substance prepared from the coca plant (*Erythroxylum coca*), and all drugs, synthetic or other, having a like physiological effect to that of cocaine

(2) All preparations and admixtures of any of the above  
(B G G, Part I, of 1921, page 546)

### III — Powers conferred by Government on subordinate officers

#### Section 5 — CERTAIN OFFICERS APPOINTED TO EXERCISE ALL THE POWERS AND PERFORM ALL THE DUTIES OF A COLLECTOR

9 No C 156, dated the 5th January 1922 — In exercise of the powers conferred by section 5 of the Bombay Abkari Act, 1878 (Bom V of 1878), and in supersession of all previous notifications issued thereunder, the Government of Bombay are pleased to appoint the officers specified in column 2 of the schedule hereto appended to exercise, within the limits of the area specified in column 3 of the said schedule, all the powers and perform all the duties conferred and imposed by the said Act on a Collector —

#### Schedule

Serial No	Designation of officer	Limits of jurisdiction
1	The Assistant Resident at Aden for the time being in charge of the Abkari Department in the Settlement	The Settlement of Aden
2	The Assistant to the Political Resident, Porim	The Island of Perim
3	The Cantonment Magistrate	The Cantonment of Deesa
4	The Cantonment Magistrate Baroda	The Cantonment of Baroda
5	The Political Agent, Palanpur	The lands lying in the territories of H H the Gaskwar of Baroda and H H the Nawab of Palanpur which are, or may hereafter be, occupied by the Rajputana Malwa Railway
6	The Political Agents, Mahi Kantha and Rewa Kantha	The area of the Native States under their respective control whose Abkari revenue has been leased to the British Government
7	The Deputy Commissioners of Salt and Excise Northern Central and Southern Divisions	Their respective jurisdictions and concurrently with the Collectors of Land Revenue subject to the orders of the Commissioner of Customs, Salt and Excise, Bombay

**Section 6 — CERTAIN OFFICERS INVESTED WITH POWERS UNDER  
CERTAIN SECTIONS OF THE ACT**

10 No C-156 (a), dated 5th January 1922 —In exercise of the powers conferred by section 6 of the Bombay Abkari Act, 1878 (Bom V of 1878), and in supersession of all previous notifications issued thereunder, the Government of Bombay are pleased to invest the officers mentioned in column 2 of the schedule hereto appended with the powers under the said Act specified against them in column 4 of the said schedule, within the limits of the area specified in column 3 of the said schedule —

*Schedule*

Serial No	Designation of officer	Limits of jurisdiction	Powers which may be exercised
1	2	3	4
1	Collector of Customs Bombay	Within the limits of the Town and Island of Bombay	Powers of a Collector under section 13
2	Mamlatdars and Mahalkaris (or in their absence their Head Karkuns) in the Surat and the Panch Mahal Districts	Within their respective jurisdictions	Powers of a Collector to grant tapping licenses under section 14 (1) (c) and (d) for domestic consumption
3	All Superintendents of Salt and Excise in charge of Sub-divisions in the Bombay Presidency excluding Sind and Aden (except the Superintendent of Salt and Excise Surat Sub division)	Do	Powers of a Collector to grant tapping licenses under section 14 (1) (c) and (d)
4	Superintendent of Salt and Excise Surat Sub division	Breach District only	Do
5	Superintendents of Salt and Excise and Assistant and Deputy Collectors	Within their respective jurisdictions	Powers of a Collector under section 14 B
6	Mamlatdars Mukhtiarkars and Mahalkaris or in their absence their Head Karkuns and Avalkarkuns possessing magisterial powers	Do	Powers of a Collector under section 14 B up to a limit of 20 gallons in the case of country liquor and 250 tolas in the case of intoxicating drugs.
7	All Inspectors Coast Guard Inspectors, Sarkarkuns and Assistant Inspectors of the Department of Salt and Excise, including those in Sind and Excise Gauger, Aden	Do	Do
8	Range Forest Officers, Waghai, Gulbund, Ahwa Sarwar, Mheskatri and Subir in the Dangs forests	Do	Do

Serial No	Designation of officer	Limits of jurisdiction	Powers which may be exercised
1	2	3	4
9	Superintendent of Salt and Excise, Bombay Sub-division	Within his jurisdiction	Powers of a Collector to grant short term licenses under section 16
10	Mamlatdars (or in their absence their Head Karkuns) of Igatpuri Nandgaon and Bhusawal	Within the limits of the towns of Igatpuri, Mamad and Bhusawal respectively	Do
11	All Superintendents of Salt and Excise in charge of Sub-divisions in the Bombay Presidency excluding Sind and Aden (except the Superintendents of Salt and Excise Bombay and Surat Sub divisions)	Within their respective jurisdictions	Powers of a Collector to grant free foot booth licenses under section 16
12	Superintendent of Salt and Excise Surat Sub division	Broach District only	Do
13	Assistant and Deputy Collectors	Within their respective jurisdictions	Sections 13 17 (2) 73 (b) 36 37 40 and 45 (a)
14	" " " "	Do	Section 18 B
15	Mamlatdars (or in their absence their Head Karkuns) and Amalkars possessing Magisterial powers	Do	Section 13 up to a limit of 500 gallons of country liquor and of any quantity of intoxicating drugs, section 17 (2) up to a limit of 20 gallons in the case of country liquor and 200 tolas in the case of intoxicating drugs, section 13 (b) 75 77, 40 and 1 (a)
15A	All Mamlatdars, Mukhtiarhars and Mahalkaris	Do	Powers of a Collector to issue passes for the import of foreign liquor under section 13 (1) (a) G. N. No. 102 C dated 10th Mar 1911
16	Mamlatdars and Mahalkaris in the districts of Kaira, Broach, Surat, Vasik, Thana and Kolaba	Do	Section 18 But not a limit of 2 Indian maunds in as far as the grant of permits and passes for the possession and transport of mhowri flowers exceeding the prescribed weight is concerned

Serial No	Designation of officer	Limits of jurisdiction	Powers which may be exercised
1	1	3	4
17	Deputy Commissioner of Excise, Bombay Presidency	Within his jurisdiction	Sections 13, 18 B, 33 (b), 36, 37, 38 A, 38 D and 45 (a)
18	All Superintendents of Salt and Excise in charge of Sub divisions in the Bombay Presidency excluding Sind and Aden	Within their respective jurisdictions	Sections 13, 17 (2), 33 (b), 36, 37, 38 A, 38 D, 40, 41, 45 (a), and 55 A (to compound offences up to Rs 25)
19	Superintendent of Salt and Excise, Sind	Within his jurisdiction	Sections 13, 17 (2), 33 (b), 36, 37, 38 A, 38 D, 40, 41, 45 (a), and 55 A
20	Superintendents of Salt and Excise, Kaira, Surat, Nasik, Thana and Kolaba Sub divisions	Within their respective jurisdictions	Section 18 B
21	Distillery Supervisors	Do	Sections 13, 18 B, 33 (b), 36, 37, 38 A, 38 D and 45 (a).
22	All Inspectors, Coast Guard Inspectors, Sarkarkuns, and Assistant Inspectors of the Department of Salt and Excise including those in Sind, and Excise Gauger, Aden except the Excise Inspector in charge of foreign liquor vend fee office in Bombay and in Karachi	Within their respective jurisdictions	Section 13 up to a limit of 500 gallons in the case of country liquor and of 2 Indian maunds in the case of intoxicating drugs, section 17 (2) up to a limit of 20 gallons in the case of country liquor and of 250 tolas in the case of intoxicating drugs, sections 33 (b), 36, 37, 38 A, 38 D, 40 (so far as the execution of warrants issued by a duly empowered officer under this section is concerned), 41 and 45 (a)
22A	Excise Inspectors in charge of foreign liquor vend fee office in Bombay and in Karachi	Within his jurisdiction	Section 13, section 17 (2) up to a limit of 20 gallons in the case of country liquor and of 250 tolas in the case of intoxicating drugs; sections 33 (b), 36, 37, 38 A, 38 D, 40 (so far as the execution of warrants issued by a duly empowered officer under this section is concerned), 41 and 45 (a) (Added vide G. N. No 8319 dated 9th Aug 1923 and 12th Nov. 1923).



Serial No 1	Designation of officer 2	Limits of jurisdiction 3	Powers which may be exercised 4
23	Range Forest Officers Waghai Gul kund Ahwa Sarwar Mbheskatr and Subir in the Dangas forests	Within their respective jurisdictions	Section 13 up to a limit of 50 gallons in the case of country liquor and of 250 tolas in the case of intoxicating drugs, sect on 17 (2) up to a limit of 20 gallons in the case of country liquor and of 250 tolas in the case of intoxicating drugs, sections 33(b), 36, 37, 38 A, 38D, 40 (so far as the execution of warrants issued by a duly empowered officer under this section is concerned), 41 and 45 (a)
24	Collectors and Deputy Commissioners of Salt and Excise	Do	Sections 33 (b), 38-D and 45 (a)
25	Mamlatdars, Mukhtiarbars, Mahalkaris and Avalkarkune exercising the powers of a third class Magistrate only	Do	Section 40
26	Excise Inspectors in the Kaira District.	Do	Section 18 B in so far as the grant of licenses for the sale of mhowra flowers exceeding the prescribed weight is concerned
27	Sub Inspectors of the Department of Salt and Excise including Darogas (as amended by O N No 176 C dated 17 Oct 1933)	Do	Sections 33 (b), 36 37, 38 A, 38 D, 40 (so far as the execution of warrants issued by a duly empowered officer under this section is concerned) 41 and 45 (a)
28	All Jamadars Dafedars in Sind, Havildars and Naiks of the Department of Salt and Excise	Do	Sections 36 37, 38 A and 40 (so far as the execution of warrants issued by a duly empowered officer under this section is concerned)
29	All Amwars in Sind, peons, syrangindals and lascars of the Department of Salt and Excise	Do	Section 37

Serial No	Designation of officer	Limits of jurisdiction	Powers which may be exercised.
1	2	3	4
30	Sarkarkun, Broach	Within his jurisdiction	Section 18 B
31	All Preventive Officers and Inspectors of the Customs Department in the Town and Island of Bombay and in Karachi	Within their respective jurisdictions	Section 36
32	All Officers of Customs and Preventive Service in Bombay and in Karachi	Do	Section 37
33	Supervisor, Inspectors Jamadars Havildars and Nauks of the Tobacco Department in the Town and Island of Bombay	Do	Sections 36, 37 and 38 A
34	All persons of the Tobacco Department in the Town and Island of Bombay	Do	Section 37
35	All officers of the Forest Department above the rank of Forest Guard	Do	Sections 36 and 37.
36	Superintendents and Assistant Superintendents of Police in Sind	Do	Section 13
37	Superintendents Assistant Superintendents and Inspectors of Police in Sind	Do	Section 33 (b)
38	All Police Officers of and above the rank of Head Constable	Do	Sections 36 and 37.
39	Other officers of the Police Department	Do	Section 37

(B G G, Part I, 1922, pages 26 27 and 701 and 1794 of Part I of 1923)

**Section 6—CERTAIN OFFICERS INVESTED WITH POWERS UNDER SECTIONS 13 AND 14 (1) (c) AND (d) OF THE ACT**

11 No 156 C, dated 9th August 1922 —In exercise of the powers conferred by section 6 of the Bombay Ahlan Act, 1878 (Bom V of 1878), and in continuation of Government Notification in the Revenue Department, No C 156 (a), dated the 5th January 1922, the Government of Bombay is pleased to invest the officers mentioned in column 1 of the schedule hereto appended with the powers under the said Act specified against them in column 2 of the schedule, to be exercised by them within the limits of their respective jurisdictions —

**Schedule**

Designation of officer	Powers which may be exercised
(1) Mamlatdar of Patan Taluka and Mahalkari of Shirala Peta in the Satara District or in their absence their Head Karkuns	Powers of a Collector to grant tapping licenses under section 14 (1) (c) and (d) for domestic consumption.

## Designation of officer

## Powers which may be exercised

- |   |   |
|---|---|
| (3) Sarkarkun Daman Frontier, and the Nakhedars of Kuntā, Kalā Patharpunjā, Kolā and Bagwādā on the said frontier | Powers under section 13 to issue passes for the importation of foreign liquor from Daman into the Bombay Presidency |
|---|---|

(B G G Part I 1922 page 1780)

Section 6 — CERTAIN OFFICERS INVESTED WITH POWERS UNDER SECTION 16 OF THE ACT

12 No 156 C, dated 1st September 1922 — In exercise of the powers conferred by section 6 of the Bombay Abkari Act, 1878 (Bom V of 1878), the Government of Bombay is pleased to invest the undermentioned officers with the powers of a Collector to grant short term licenses under section 16 of the said Act, for the sale of foreign liquors to be exercised by them within their respective jurisdictions —

- (1) The Superintendent of Salt and Excise Thana Sub Division
- (2) The Excise Inspectors Kalyan, and Bandra and in their absence the Mamlatdars of Kalyan and South Salsette, respectively

(B G G, Part I, 1922, page 2033)

Section 6 — CLERKS IN CHARGE OF LAND CUSTOMS STATIONS ON THE GOA FRONTIER AND KARBUNS IN CHARGE CERTAIN PORTS IN THE SOUTHERN DIVISION INVESTED WITH POWERS UNDER SECTION 13 OF THE ACT

13 No 156 C, dated the 18th December 1922 as amended by G N No 6127, dated 9th October 1923 — In exercise of the powers conferred by section 6 of the Bombay Abkari Act, 1878 (Bombay V of 1878) the Government of Bombay is pleased to invest the undermentioned officers with powers under section 13 of the said Act, to be exercised by them within their respective jurisdiction to issue passes for the transport of foreign liquor imported in the land customs stations and ports mentioned below —

*Goa Frontier*

- 1 Clerks in charge of the land customs stations at—

- |                 |            |
|-----------------|------------|
| (1) Castle Rock | (5) Anmoda |
| (2) Dalgoda     | (6) Chorli |
| (3) Talewadi    | (7) Majali |
| (4) Kundal      |            |

*Southern Division of the Bombay Presidency proper*

## II Karkuns in charge of the ports at—

*Ratnagiri Sub Division*

- (1) Harnai
- (2) Jaigad
- (3) Vizadurg
- (4) Deogad

*Kanara Sub Division*

- (5) Kumta
- (6) Tadri
- (7) Bhatkal

(B G G Part I, 1922, page 2864)

**Section 6—FOREST OFFICERS IN THE AKRAMI PARGANA INVESTED WITH POWERS UNDER CERTAIN SECTIONS OF THE ACT**

14 No 4335 C, dated the 18th December 1922 —In exercise of the powers conferred by section 6 of the Bombay Abkari Act, 1878 (Bom. V of 1878), and in continuation of Government Notification in the Revenue Department No C 156 (a) dated the 5th January 1922, the Government of Bombay is pleased to invest the officers of the Forest Department mentioned in column 1 of the schedule hereto appended with the powers under the said Act specified against them in column 2 of the said schedule to be exercised by them within the Akrami area of the West Khandesh District —

*Schedule*

Designation of officer	Powers which may be exercised
(1) Divisional Forest Officer and <i>ex officio</i> Assistant Collector, Akrami	Powers of a Collector to grant tapping licenses under section 14 (1) (c) and (d) Powers under sections 16, 38A, 38D, 41 and 55A to compound offences up to Rs 25
(2) Range Forest Officer and Mahalkari, Akrami	Powers under sections 38A 38D and 41
(3) All Forest Officers in the Akrami above the rank of Forest guards	Powers under section 38A, 40 (so far as execution of warrants issued by a duly empowered officer under this section is concerned) and 45(a)

(B G G, Part I 1922, page 2865)

**Section 6—FOREST OFFICERS IN THE PEINT TALUKA OF THE NASIK DISTRICT INVESTED WITH POWERS UNDER CERTAIN SECTIONS OF THE ACT**

15 No 7172, dated 20th January 1923 —In exercise of the powers conferred by section 6 of the Bombay Abkari Act, 1878 (Bom. V of 1878), and in continuation of Government Notification in the Revenue

Department No 4335 C, dated the 18th December 1922, the Government of Bombay is pleased to invest the officers of the Forest Department mentioned in column 1 of the Schedule hereto appended with the powers under the said Act specified against them in column 2 of the said Schedule to be exercised by them within the Peint Taluka of the Nasik District —

### *Schedule*

Designation of officer	Powers which may be exercised
(1) Divisional Forest Officer, West Nasik	Powers under sections 13, 14 (1) (c) and (d), 14B, 16, 17 (2) 33 (b), 38A 38D, 40, 41, 45 (a) and 55A to compound offences up to Rs 25
(2) Range Forest Officers of Peint, Harsul and Barhe	Powers under section 13 up to a limit of 50 gallons in the case of country liquor and of 250 tolas in the case of intoxicating drugs, section 14B, section 17 (2) up to a limit of 20 gallons in the case of country liquor and 250 tolas in the

duly empowered officer under this section is concerned), 41 and 45(a)

(B G G, Part I, 1923, page 157)

#### Section 6 — HUZUR DEPUTY COLLECTOR BELGAUM, EMPOWERED TO GRANT SHORT-TERM LICENSES

16 No 156 C, dated 27th April 1923 — In exercise of the powers conferred by section 6 of the Bombay Abkari Act, 1878 (Bom V of 1878), the Government of Bombay is pleased to invest the Huzur Deputy Collector, Belgaum with the powers of a Collector to grant short term licenses, under section 16 of the said Act for the sale of foreign liquors, to be exercised by him within Belgaum City and Camp

(B G G Part I 1923, page 965)

### IV — Import, Export, Transport and Possession

#### Sections 9, 10 and 19 — CONSIGNMENTS OF SPIRITUOUS PRODUCTS OF THE ALEMBIC CHEMICAL WORKS CO, LTD, BARODA, INTENDED FOR MADRAS PRESIDENCY AND CENTRAL PROVINCES AND BIFAR ALLOWED TO PASS FREE OF DUTY

17 No 2745, dated the 27th September 1920 — In exercise of the powers conferred by sections 9, 10 and 19 of the Bombay Abkari Act, 1878 (Bom V of 1878), the Governor in Council is pleased to direct that consignments of spirituous products of the Alembic Chemical Works Company, Limited, Baroda, intended for the Madras Presidency, shall be allowed to pass through the Bombay Presidency, free of duty, provided that they are

covered by the necessary permits granted by any Excise Officer duly empowered in this behalf by the Government of Madras

(B G G, Part I, 1920, page 2666)

18 No 8036, dated 12th June 1923 —In exercise of the powers conferred by sections 9, 10 and 19 of the Bombay Ahkari Act, 1878 (Bom V of 1878), the Government of Bombay is pleased to direct that the consignments of foreign liquor manufactured by the Alembic Chemical Works Company, Limited, Baroda, which are intended for the Central Provinces and Berar, shall be allowed to pass through the Bombay Presidency, free of duty, provided that they are covered by the necessary permits granted by any Excise Officer duly empowered in this behalf by the Government of the Central Provinces

(B G G, Part I, 1923, page 1232)

*Sections 9 and 10 —LIQUOR DESPATCHED FROM ONE PLACE TO ANOTHER  
IN THE CENTRAL PROVINCES ALLOWED TO PASS FREE OF DUTY  
THROUGH EAST KHANDESH DISTRICT*

19. No 493, dated 21st February 1921 :—In exercise of the powers conferred by sections 9 and 10 of the Bombay Ahkari Act, 1878 (Bom V of 1878), the Government of Bombay are pleased to direct that the consignments of liquor despatched from one place to another in the Central Provinces shall be allowed to pass, free of duty, through the East Khandesh District, provided —

(1) that the route taken is the most convenient for the transport of such liquor, and

(2) that the consignments of liquor are covered by the necessary permits granted by any Excise Officer duly empowered in this behalf by the Government of the Central Provinces

(B G G, Part I 1921, page 466)

*Section 9 —IMPORT OF RECTIFIED SPIRITS FROM ROSA DISTILLERY TO  
BONDED WAREHOUSES IN SIND*

20 In exercise of the powers conferred by section 9 of the Bombay Ahkari Act, 1878 (Bom V of 1878), the Governor in Council is pleased to permit the importation into the country liquor bonded warehouses in Sind, on permit issued by the Deputy Commissioner, Saharanpur, of rectified spirits manufactured in the Rosa Distillery in the United Provinces of Agra and Oudh and intended for the use of chemists in Sind licensed to use such spirits for the manufacture of drugs, medicines and chemicals

(Govt Resolution No 4975, dated 27th May 1912)

*Section 9 —IMPORT OF INTOXICATING DRUGS INTO ADEN*

21. No 927-E, dated 13th November 1894 —With reference to section 9 (c) of the Bombay Ahkari Act, 1878, Government are pleased

to pass orders as to the terms on which the import into the Settlement of Aden of intoxicating drugs may be permitted as follows —

The import of intoxicating drugs into the Settlement of Aden is permitted subject to the condition that—

- (a) they shall on import be deposited in such Ablari warehouse as the Commissioner may by Rules under section 35 (f) of the Bombay Ablari Act 1878 appoint or the purpose
- (b) they shall not be removed from such warehouse until payment of the charges payable thereon and
- (c) that such duty shall be paid within three years from the date of their deposit in such warehouse

(B G G Part I 1894 page 1140 )

**Section 11 —IMPORT EXPORT OR TRANSPORT BY SEA OR BY LAND INTO FROM OR WITHIN ANY PART OF THE BOMBAY PRESIDENCY OF LIQUOR MANUFACTURED OR PRODUCED IN PORTUGUESE INDIA PROHIBITED**

22 No 3081 dated the 2nd November 1920 as amended by Government Notification No C 811 dated the 26th September 1921 —In exercise of the powers conferred by section 11 of the Bombay Ablari Act 1878 (Bom V of 1878) the Governor in Council is pleased to prohibit the import export or transport by sea or by land into from or within any part of the Bombay Presidency of liquor manufactured or produced in any part of Portuguese India

(B G G Part I 1920 page 3028 and B G G Part I 1921 page 2874 )

**Section 11 —IMPORT EXPORT AND TRANSPORT OF TODDY SPIRIT INTO FROM AND WITHIN THE DISTRICTS OF RATNAGIRI KANARA DHARWAR BELGAUM AND BILAPUR PROHIBITED**

23 No 609 dated the 21st February 1920 In exercise of the power conferred by section 11 of the Bombay Ablari Act 1878 (Bom V of 1878) the Governor in Council is pleased to prohibit with effect from the 22nd day of April 1920 the import export or transport of toddy spirit into from or within the districts of Ratnagiri Kanara Dharwar Belgaum and Bilapur

(B G G Part I 1920 page 545 )

**Section 11 —TRANSPORT OF TODDY WITHIN THE SETTLEMENT OF ADEN AND SHEIKH OTHMAN PROHIBITED**

24 No 6706 B dated 21st July 1913 —In exercise of the powers conferred by sub section (f) of section 11 of the Bombay Ablari Act 1878 (Bom V of 1878) the Governor in Council is pleased to prohibit the transport of toddy of every description not being unfermented toddy within the Settlement of Aden and Sheikh Othman except within the limits of the Hiswa village

(B G G Part I 1913 page 1169 )

*Section 11*—IMPORT OR EXPORT OF TODDY INTO OR FROM THE  
SETTLEMENT OF ADEN AND SHEIKH OTHMAN, PROHIBITED

25. No 6706 D, dated the 21st July 1913 —In exercise of the powers conferred by sub section (a) of section 11 of the Bombay A'bkārī Act, 1878 (Bom V of 1878) the Governor in Council is pleased to prohibit the import or export of toddy of every description, not being unfermented toddy, into or from the Settlement of Aden and Sheikh Othman

(B G G, Part I, 1913, page 1170)

*Section 11*—IMPORT, EXPORT OR TRANSPORT OF CHARAS INTO, FROM OR  
WITHIN THE BOMBAY PRESIDENCY EXCLUDING SIND AND ADEN,  
PROHIBITED

26. No 5074, dated the 23rd April 1917 as amended by Government Notification No 1598 (b), dated the 9th December 1921 —In exercise of the powers conferred by section 11 of the Bombay A'bkārī Act, 1878 (Bom V of 1878), the Governor in Council is pleased to prohibit with effect from 1st April 1922 the import or export of charas or any preparation or admixture thereof into or from, and the transport of charas or any preparation or admixture thereof within any part of the Bombay Presidency excluding Sind and Aden

(B G G, Part I, 1917, page 1048 and Part I, 1921, page 3218)

*Section 11*—IMPORT, EXPORT AND TRANSPORT BY INLAND POST  
OF COCAINE AND ITS ALLIED DRUGS, PROHIBITED

27. No 2458, dated 4th March 1916 —In exercise of the powers conferred by section 11 of the Bombay A'bkārī Act, 1878 (Bom V of 1878), the Governor in Council is pleased to prohibit the import, export and transport by the inland post of Cocaine and its allied drugs and preparations thereof except the medicinal preparations specified in the list published in Government Notification in the Revenue Department, No 2457, dated the 4th March 1916 provided that this prohibition shall not apply to transactions on behalf of Government

(B G G, Part I, 1916, page 424)

*Section 12*—TRANSPORT, IMPORT, EXPORT OF CERTAIN EXCUS-  
ABLE ARTICLES EXCEEDING CERTAIN QUANTITY PROHIBITED  
EXCEPT UNDER A PASS

28. No C-1277, dated the 5th April 1922 —In exercise of the powers conferred by section 12 of the Bombay A'bkārī Act, 1878 (Bom V of 1878), and in supercession of the Government Notifications noted in the margin, the Government of Bombay is pleased—

I. To direct that, save as provided in any notification under section 11 of the Act, excusable articles of the kinds entered in the first



column of the schedule hereto and hemp may, without a pass, be—

(a) transported or removed—

- (i) within any area entered in the second column of the said schedule in the quantities respectively entered in the third column thereof, and
- (ii) from or to any place within any area entered in the second column of the said schedule to or from any place without such area in the quantities respectively entered in the fourth column thereof, and

(b) imported into or exported from the Bombay Presidency, including Sind and Aden, in quantities entered in column 4 of the said schedule —

Article	Area	Maximum quantity permitted for transportation	
1	2	3	4
1. Country liquor of every kind except toddy.	(1) The Town and Island of Bombay and all other municipal cantonment and notified areas in each of the several districts of the Presidency excluding Aden [except the municipal district of Viramgaon Dhula, Poona Ahmednagar Ratnagiri and Sirsi, and the cantonments of Poona, Mahabeshwar*, Kurkee and Ahmednagar] the area within five miles from the limits of the municipal district of Ahmedabad and the East Arabian district	One sixth of an Imperial gallon or one reputed quart bottle	One quarter of a pint
	(2) The municipal and cantonment areas not included in item (1)	Nil	Nil
	(3) Sind (excluding the municipal cantonment and notified areas) and Aden	One imperial gallon or six reputed quart bottles	One quarter of a pint,
	(4) The remainder of the Presidency	One half of an Imperial gallon or three reputed quart bottles	Do.

\*The word "Mahabeshwar" was inserted by G. N. No. 1277 C, dated 11th May 1923.

Articles.	Areas	Maximum quantity prescribed for transportation	
1	2	3	4
2 Toddy of every description (not being unfermented toddy in transport from the place where it is drawn to the place where it is to be finally disposed of)	The City of Bombay The districts of Kolaba Ratnagiri Kanara Surat and Thana	Four Imperial gallons	One quarter of a pint.
	The City of Broach Anklashwar taluka and the Hansot mahal of the Broach district	Two Imperial gallons	Do
	The remainder of the Presidency excluding Aden and the areas already specified	One Imperial gallon or six reported quart bottles	Do
	Aden and Shikl Othman	See Government Notifications Revenue Department No 6706 B dated 21st July 1913 and No 6706 C, dated 21st July 1913	See Government Notification, Revenue Department No 6706 D, dated 21st July 1913
3 Denatured spirit	The Presidency of Bombay including Sind and Aden	Five Imperial gallons in the case of ordinary denatured spirit only (1st of No 1340 C (b) dated 13th April, 1923)	
4 (1) Ganja or any preparation or admixture thereof	The Presidency of Bombay including Sind and Aden	Five tolas	Five tolas.
(2) Charat or any preparation or admixture thereof	Sind and Aden	Three tolas	Three tolas
(3) Bhang or any preparation or admixture thereof	The Presidency of Bombay including Sind and Aden	One fourth of an Indian seer or 20 tolas	One fourth of an Indian seer or 20 tolas.
(4) Hemp	Do.	Do	Do
5 Coca leaves or kalols of coca every other intoxicating drink or substance prepared from the coca plant ( <i>carypha vorylam coca</i> ) and all drugs synthetic or other, having a like physiological effect to that of cocaine and all preparations and admixtures of any of the above	Do	If transported or removed by a duly licensed medical practitioner 20 grains, or if covered by a <i>longif</i> prescription from a duly qualified medical practitioner 6 grains otherwise nil	If transported or removed by a duly licensed medical practitioner 20 grains, or, if covered by a <i>longif</i> prescription from a duly qualified medical practitioner, 6 grains, either way, and

**Section 12 — NO MEDICINAL PREPARATIONS CONTAINING COCAINE, ETC., ARE EXEMPTED FROM EXCISE RESTRICTIONS**

29. No 6557/C (a), dated 4th April 1923 — In exercise of the powers conferred by section 12 of the Bombay Abkari Act, 1878 (Bombay V of 1878) the Government of Bombay is pleased to cancel Government Order No. 7078, dated 18th July 1916, relating to the import, export and transport of the coca plant,

(B.G.G., Part I, 1923 page 101)

**Sections 12 and 19 — CERTAIN EXCISABLE ARTICLES TRANSPORTED UNDER A PASS FROM ONE PART TO ANOTHER OF CERTAIN INDIAN STATES THROUGH THE INTERVENING BRITISH TERRITORY EXEMPTED FROM DUTY.**

30. No 3968, dated 27th July 1923 and 1st December 1923 — In exercise of the powers conferred by sections 12 and 19 of the Bombay

No	Dated	Alkari Act, 1878 (Bombay V of 1878), and in supersession of the notifications specified in the margin, the Government of Bombay is pleased to exempt from any duty which may be leviable under any provision of the said Act, the excisable article or articles entered in column 4 of the entry relating to the state in India specified in column 2 of the schedule hereto annexed, when transported from one part of the said state to another part thereof, through intervening British territory under a pass issued by any of the officers entered in column 3 of the aforesaid entry, and to authorise the said
6337	7th September 1886	
8327	26th December 1897	
630	28th January 1888	
3037	1st May 1888	
7016	12th October 1891	
3366	5th May 1893	
8426	17th November 1893	
1464	23rd February 1894	
10154	11th December 1894	
10700	23rd December 1894	
9888	10th November 1896	
10754	30th December 1896	
4274	21st June 1899	
4871	22nd July 1903	
4653	14th June 1905	
6760	21st August 1905	
3475	5th June 1906	
10520	6th November 1906	
8671	25th August 1908	
4111	11th May 1910	
7935	22nd August 1911	
3012	26th March 1912	
9518	15th October 1912	
1483	10th February 1914	
644	8th June 1916	
806	8th March 1920	

officers in respect of the said passes for the purposes of proviso (ii) to section 12 of the said Act —

**Schedule.**

Serial No	Name of State	Officers authorised to grant passes	Excisable articles
1	Baroda	(1) Prince Commissioner of Baroda (2) Subhas of districts (3) Subhas (4) Abkari Superintendents (5) Wahidwaddars	Country spirit, toddy, bhang and ganja.

Serial No	Name of State	Officers authorised to grant passes	Excisable articles
1	Baroda—contd	(6) Mahalkaris (7) Awalkarkuns (8) Magistrates (9) Distillery Superintendents (10) Dep't Inspectors	
2	Deogad Baria	(1) Distillery Inspector (2) First and second class Magistrates (3) Huzur Shrestedar Excise Daffar	Country spirit, bhang and ganja
3	Dharampur	(1) Daroga of the State Distillery (2) Any abkari officer, duly authorised to issue passes under section 13 of the Act of the district or taluka through which the article is transported	Country spirit and toddy
4	Hyderabad (His Exalted Highness the Nizam's territory)	(1) Excise Commissioner (2) Excise Talukdars (3) Excise Superintendents (4) Excise Inspector in charge of a Distillery (5) Any Magistrate	Country spirit, toddy, bhang and ganja
5	Idar	(1) Excise Superintendent of the State (2) Karkuns in charge of country spirit dep'ts (Amended as per G N No 3968 dated 1st December 1922)	Country spirit.
6	Indore	(1) Officer in charge of the country spirit warehouse at Sendwa (2) Officer in charge of the Ganja Warehouse, Sanawad	Country spirit, ganja and bhang
7	Khairpur	(1) Mukhtyarkar of Khairpur or in his absence, (2) Mutsadi of Khairpur (2) Mukhtyarkar of Gambat (3) Mukhtyarkar of Mirmah	Country spirit and ganja bhang, charas and their preparations
8	Kolhapur	(1) Chief Revenue Officer (2) Mamladars (3) Mahalkaris (4) In the absence of (2) and (3) their first karkuns (5) Excise Commissioner of the State (6) Inspector in charge of Kolhapur Distillery (7) Inspector in charge of Hemp Drugs Warehouse, Kolhapur	Country spirit, toddy, bhang and ganja.
9	Palanpur	(1) Dep't Inspectors	Country spirit and ganja, bhang and preparations thereof.

Serial No	Name of State	Officers authorised to grant passes	Excisable article
10	Rajppla	(1) Huzur Treasury Officer (2) Thandars and in their absence their Avalkarkuns (3) Distillery Inspector and his sub inspectors (4) Depot keepers	Country spirit bhang and ganja
11	Sawantwadi	(1) The State Karhhar Sawantwadi (2) Kamavisdars of Pethas (3) Avalkarkun Kudal Petha	Country spirit

Provided that —

(1) Each such pass shall specify—

- (a) the number and date thereof,
- (b) the names of the transporter and his agent, if any,
- (c) the names of the places from and to which the excisable articles are to be conveyed,
- (d) the number and description of each vessel or package containing excisable articles,
- (e) the quantity of each kind of excisable articles contained in each vessel or package,
- (f) the strength of the liquor contained in each vessel or package,
- (g) the route by which the excisable articles are to be conveyed and the names of the British villages through which the consignment will pass,
- (h) the mode of conveyance, and,
- (i) the date up to which the pass shall hold good,

(2) each vessel or package containing excisable articles shall be securely closed and sealed with the official seal of the officer issuing the pass and shall have marked on it the kind and quantity of the excisable articles contained therein and, in the case of liquor, the strength thereof,

(3) every such pass shall be kept in the possession of the transporter or his agent, whichever of them is in charge of the consignment of excisable articles during its transit through British territory it shall be produced on demand by any village officer, Head Constable of Police, Excise Nank or any superior officer of the Revenue Police or Excise departments. The latter shall endorse on the pass the fact of his having verified the particulars of the consignment with those specified in the pass

(B G O, Part I, 1922, pages 1682 1683 and page 2826)

*Sections 12 (1) and 30 — VEND FEE AT CERTAIN RATES LEVIABLE ON  
FOREIGN LIQUOR REMOVED FROM CUSTOM HOUSES, ETC*

31 No 102 C, dated the 9th May 1923 as amended by Government Notification No 102 dated 14th August 1923 — In exercise of the powers conferred by proviso (2) to section 12 and section 30 of the Bombay Abkari Act, 1878 (Bom V of 1878) and in supersession of Government Notification in the Revenue Department No 102 C dated the 11th April 1922, the Government of Bombay is pleased to direct that—

- (1) no foreign liquor imported at the ports of Bombay or Karachi, or imported into the Bombay Presidency from other parts of British India or from Indian States, and
- (2) no foreign liquor, manufactured in the Presidency of Bombay, or manufactured in other parts of British India or in Indian States and imported into the Presidency of Bombay on which excise duty is payable at the special rates prescribed for liquors in Part II of Schedule II to Act VIII of 1894

shall be removed from the Custom House or Distillery or across the boundaries of the Presidency as the case may be to the importer's or transporter's premises in the said Presidency, except under a pass issued by an Abkari Officer duly authorized in this behalf, which pass shall not be issued except on the following conditions —

- (1) that the person clearing the liquor from the Custom House or Distillery or removing it from the boundaries of the said Presidency as aforesaid shall pay in addition to any customs or excise duties payable, a fee at the following rates in respect of such pass —

a) When the liquor is in bottles—

Rs 1 8 0 per dozen quart bottles of spirits, other than rectified spirit

Rs 1 0 0 per proof gallon (six quart bottles) of rectified spirit

Rs 0 12 0 per dozen quart bottles of wines

Rs 0 6 0 per dozen quart bottles of beer

(b) When the liquor is in the wood —

Rs 1 0-0 per proof gallon of spirits

Rs 0 6-0 per bulk gallon of wines

Rs 0 3-0 per bulk gallon of beer

- (2) that the said fee shall be payable in the case of persons holding a wholesale and importer's license in monthly instalments, on the quantity of liquor cleared during the month, and in other cases before issue of the pass

(B G G, Part I, 1923, page 1632)

Note — For rules regulating export under claim for refund of pass fee paid on duty paid foreign liquor please see paragraph 235 *infra*

32. No 6127 C, dated 11th April 1923 as amended by No 6127 C, dated 29th May 1923 —In exercise of the

*Goa Frontier**Daman Frontier*

1 Castle Rock	1 Challa Custom House
2 Digga	2 Kunta Naka
3 Talewadi	3 Kalu Naka
4 Kundal	4 Kolak Naka
5 Anmode	5 Patharpunja Naka
6 Chorla	6 Bagwada Naka
7 Majali	

powers conferred by proviso (1) to section 12 and section 30 of the Bombay Abkari Act 1878 (Bombay V of 1878) the Government of Bombay is pleased to direct that no foreign liquor imported into the Bombay Presidency at the marginally noted Land Customs Stations on the Goa and Daman Frontiers shall be removed from

the said Land Customs Stations to the importer's premises in the said Presidency except under a pass issued by an Abkari Officer duly authorized in this behalf which pass shall not be issued except on the following conditions —

(1) that the person importing the liquor shall pay, in addition to any customs duty leviable thereon a fee at the following rates in respect of such pass —

(a) When the liquor is imported in bottles—

Rs 1 8-0 per dozen quart bottles of spirits

Re 0 12 0 per dozen quart bottles of wines.

Re 0 6 0 per dozen quart bottles of beer

(b) When the liquor is imported in the wood—

Re 1 0 0 per proof gallon of spirit

Re 0 6 0 per bulk gallon of wines

Re 0 3 0 per bulk gallon of beer

(2) that the said fee shall be payable in the case of persons holding a wholesale and importer's license in monthly instalments, on the quantity of liquor cleared during the month and in other cases before issue of the pass (Amended by G V No 6127, dated 9th October 1923)

(B G G Part I, 1923, pages 770 and 1133)

**Section 14 B — POSSESSION OF TODDY SPIRIT WITHIN THE DISTRICTS OF RATNAGIRI, KANARA, DHARWAR, BELGAUM AND BILAPUR PROHIBITED**

33 No 6091, dated the 21st February 1920 —In exercise of the powers conferred by sub section (2) of section 14B of the Bombay Abkari Act 1878 (Bom V of 1878) the Governor in Council is pleased to prohibit, with effect from the 22nd day of April 1920, the possession of toddy spirit by any person within the districts of Ratnagiri, Kanara, Dharwar, Belgaum and Bilapur

(B G G, 1920, Part I, page 515)

**Section 14B — POSSESSION OF TODDY WITHIN THE SETTLEMENT OF ADEN AND SHEIKH OTHMAN EXCEPT HISWA VILLAGES, PROHIBITED**

34. No 6706C, dated the 21st July 1913 —In exercise of the powers conferred by sub section (2) of section 14B of the Bombay Abkari Act, 1878 (Bom V of 1878), the Governor in Council is pleased to direct that within the Settlement of Aden and Sheikh Othman with the exception of the Hiswa village, the possession of toddy of every description, not being unfermented toddy, by any person, is prohibited

(B G G, Part I, 1913, page 1171)

**Section 14B — POSSESSION OF CHARAS WITHIN THE LIMITS OF BOMBAY PRESIDENCY EXCLUDING SIND AND ADEN, PROHIBITED**

35. No 5075, dated the 23rd April 1917, as amended by Government Notification No 1593 (c), dated the 9th December 1921 —In exercise of the powers conferred by sub section (2) of section 14B of the Bombay Abkari Act, 1878 (Bom V of 1878), the Governor in Council is pleased to direct that with effect from 1st April 1922 the possession of charas or any preparation or admixture thereof by any person within the limits of the Bombay Presidency excluding the province of Sind and Aden is prohibited

(B G G, Part I, of 1917, page 1048, and Part I of 1921, page 3218)

**Section 14B — POSSESSION OF COCAINE, ETC., BY ANY PERSON OTHER THAN A LICENSED MEDICAL PRACTITIONER, CHEMIST OR DRUGGIST PROHIBITED WITHIN THE WHOLE OF THE PRESIDENCY OF BOMBAY INCLUDING SIND AND ADEN**

36. No 6706 G, dated the 21st July 1913 —In exercise of the powers conferred by sub section (2) of section 14B of the Bombay Abkari Act, 1878 (Bom V of 1878) the Governor in Council is pleased to prohibit the possession of the excisable articles specified in the schedule hereto, whether in a dry state or in solution within the whole of the Presidency of Bombay including Sind and Aden by any person other than a duly licensed Medical Practitioner or a duly licensed Chemist or Druggist or a person holding a *bona fide* prescription from a duly qualified Medical Practitioner

*Schedule*

(1) Coca leaves, alkaloids of coca, every other intoxicating drink or substance prepared from the coca plant (*Erythroxylum coca*) and all drugs, synthetic or other, having a like physiological effect to that of cocaine

(2) All preparations and admixtures of any of the above

(B G G, 1913, Part I, page 1171.)



## V.—Sale.

**Section 17.**—PRESCRIBING THE MAXIMUM QUANTITY OF EXCISABLE ARTICLES WHICH MAY BE SOLD BY RETAIL TO ANY ONE PERSON AT ONE TIME OR TO ANY ONE PERSON IN THE AGGREGATE ON ANY ONE DAY WITHOUT A PASS AS LAID DOWN IN SUB-SECTION (2) OF SECTION 17

**37. No C-1277, dated 5th April 1922**—In exercise of the powers conferred by section 17 of the Bombay Abkari Act, 1878 (Bom V of 1878), and in supersession of the Government Notifications noted in the margin, the Government of Bombay is pleased to direct that the limit of quantity within which the sale of the excisable articles specified in column 1 of the schedule hereto annexed shall be deemed to be sale by retail, shall be as specified in column 3 of the said schedule in the areas specified in column 2 of the said schedule.—

Government Notification, Revenue Department No 5007, dated the 22nd April 1918

Government Notification, Revenue Department, No 2618 A, dated the 14th March 1919

Government Notification, Revenue Department, No C-718 (b), dated the 1st December 1921

Government Notification, Revenue Department, No 1598 (a), dated the 9th December 1921

*Schedule*

Excisable articles 1	Area 2	Limit 3
1 Toddy	Aden and Sheikh Othman	vide Government Notifications in the Revenue Department, Nos 6706 B, 6606 C and 6706 D, dated the 21st July 1913
	Broach City, Ankleshwar Taluka and the Hansot Mahal of the Broach District	Two imperial gallons
	The City of Bombay and the districts of Surat, Thana, Kolaba, Ratnagiri and Kanara.	Four imperial gallons.
	The remainder of the Presidency of Bombay including Sind	One imperial gallon or six reputed quart bottles.
2. Country liquor other than todny.	(1) The Town and Island of Bombay and all other municipal, cantonment and notified areas in each of the several districts of the Presidency, excluding Aden, the East Khandesh District and the area within five miles from the limits of the municipal district of Ahmedabad	One sixth of an imperial gallon or one reputed quart bottle.
	(2) Sind (excluding the municipal, cantonment and notified areas) and Aden.	One imperial gallon or six reputed quart bottles.

Excisable articles 1	Areas 2	Limit 3
2 Country liquor other than toddy— <i>contd</i>	(3) The remainder of the Presidency	One half of an imperial gallon or three reputed quart bottles
3 Denatured spirit	The whole of the Bombay Presidency including Sind and Aden	Five imperial gallons
4 (1) Charas or any preparation or admixture thereof	Sind and Aden	Three tolas
(2) Ganja or any preparation or admixture thereof	The whole Presidency of Bombay including Sind and Aden	Five tolas.
(3) Bhang or any preparation or admixture thereof	Do	One fourth of an Indian seer or 20 tolas
(4) Hemp	Do	Do
(5) (a) Coca leaves alkaloids of coca every other intoxicating drink or substance prepared from the coca plant ( <i>erythroxylum coca</i> ) and all drugs synthetic or other, having a like physiological effect to that of cocaine	The whole Presidency of Bombay including Sind and Aden	Six grains whether in a dry state or in solution, to a person holding a prescription from a duly qualified medical practitioner
(b) All preparations and admixtures of any of the above		

(B G G , Part I, 1932, pages 799—800 )

## VI—Special Provisions as to Mhowra Flowers

*Section 18B (2)*—DEFINITION OF THE “PRESCRIBED AREA” FOR PURPOSES OF THE SPECIAL PROVISIONS AS TO MHOWRA FLOWERS

38 No 7789, dated 26th June 1917 —In exercise of the powers conferred by section 18B sub section (2), of the Bombay Abkari Act, 1878 (Bom V of 1878) and in supersession of Government Notification in the Revenue Department No 432 dated the 16th January 1906, as subsequently amended the Governor in Council is pleased to notify that the “prescribed area” referred to in the said section shall include the whole

of the districts of Broach, Kaira, Nasik (except the taluka of Peint and the marginally noted villages in the taluka of Kalvan) and Thana, the taluka of Panvel (including the Uran Petha), Karjat (including the Khalapur Petha) and Pen (including the Nagothna Petha) of the district of Kolaba and the talukas of Pardi, Bulsar and Chikhli in the district of Surat (*B G G*, 1917, Part I, page 1561)

*Section 18B*—PERIOD DURING WHICH NO LICENSE, PERMIT OR PASS IS NECESSARY FOR COLLECTION, SALE, ETC., OF MHOWRA FLOWERS IN CERTAIN PARTS OF THE PRESCRIBED AREA

39. No 2818 dated 20th March 1906 —In exercise of the powers conferred by section 18A (now section 18B), sub section (3) of the Bombay Abkari Act, 1878 (Bom V of 1878), the Governor in Council is pleased to extend to the 15th of May in each year the period during which no license permit or pass shall be necessary for the purposes of the said section in the area prescribed by Government Notification in the Revenue Department, No 432, dated the 16th January 1906, and specified in the schedule hereto annexed

*Schedule*

- (a) The whole of the district of Thana
- (b) The whole of the Karjat Taluka, including the Khalapur Petha, in the district of Kolaba, and
- (c) The whole of the talukas of Dindori, Kalvan, Baglan, in the district of Nasik

(*B G G*, 1906 Part I page 386)

**VII—Duties**

*Section 19*—ALL EXCISABLE ARTICLES IMPORTED, EXPORTED, TRANSPORTED OR MANUFACTURED BY OR ON BEHALF OF GOVERNMENT EXEMPTED FROM PAYMENT OF DUTY

40. No 12872, dated 22nd December 1914 —In exercise of the powers conferred by section 19 of the Bombay Abkari Act, 1878 (Bom V of 1878), the Governor in Council is pleased to direct that all excisable articles and hemp imported, exported and transported or manufactured by or on behalf of Government shall be exempted from the payment of duty leviable thereon (*B G G*, 1911, Part I, page 3238)

*Section 19*—RATES OF DUTY CHARGEABLE ON CERTAIN DESCRIPTIONS OF LIQUOR IMPORTED INTO OR ISSUED FROM DISTILLERIES OR BREWERIES IN THE BOMBAY PRESIDENCY INCLUDING AFRICA

41. No 1319 C, dated 31st March 1922 —In exercise of the powers conferred by section 19 of the Bombay Abkari Act 1878 (Bom V of 1878), and in supersession of Government Notification in the Revenue Department No 998, dated the 4th April 1921, the Government of Bombay is pleased to direct that with effect from the 1st day of March 1922 the excisable articles specified in column 1 of the schedule hereto

appended shall be chargeable with duty at the rate specified in columns 2 and 3 thereof, when such excisable articles are—

- (1) imported into the Bombay Presidency (excluding Aden) in accordance with the provisions of sub section (1) of section 9 of the said Act, or
- (2) issued from any brewery or distillery established in the Bombay Presidency (excluding Aden) —

*Schedule*

Number and name of articles	Unit or method of assessment	Rate of duty
1	2	3
		Rs a p
1. Ale, Beer, Porter, Cider and other fermented liquors	Imperial gallon or 6 quart bottles*	0 8 0
2. Perfumed Spirits	Ditto	36 0 0
3. Liqueurs, Cereals, Mixtures and other preparations containing spirit—		
(a) If entered in such a manner as to indicate that the strength is not to be tested	Ditto *	30 0 0
(b) If tested	Imperial gallon or 6 quart bottles of the strength of London proof	21 14 0 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof
4. All other sorts of spirit provided that no duty shall be leviable on denatured spirit manufactured in British India or in any Indian State	Do	Do
5. Wines—		
Champagne and all other sparkling wines not containing more than 42 per cent of proof spirit	Imperial gallon or 6 quart bottles	9 0 0
All other sorts of wines not containing more than 42 per cent of proof spirit	Do	4 8 0
Provided that all sparkling and still wines containing more than 42 per cent of proof spirit shall be liable to duty at the rate applicable to 'All other sorts of Spirit'		

(B G G, 1922, Part I, page 690)

*Section 19 —LEVY OF REDUCED RATE OF DUTY ON SPIRITUOUS MEDICAL AND TOILET PREPARATIONS*

42. No 1652 C (a), dated 28th May 1923 —In exercise of the powers conferred by section 19 of the Bombay Abkari Act (Bom V of 1878)

of the districts of Broach, Kaira, Nasik (except the taluka of Pent and the marginally noted villages in the taluka of Kalvan) and Thana, the taluka of Panvel (including the Uran Petha), Karjat (including the Khalapur Petha) and Pen (including the Nagothna Petha) of the district of Kolaba and the talukas of Pardi, Bulsar and Chikhli in the district of Surat (*B G G*, 1917, Part I, page 1564)

*Section 18B*—PERIOD DURING WHICH NO LICENSE, PERMIT OR PASS IS NECESSARY FOR COLLECTION, SALE, ETC., OF MHOWRA FLOWERS IN CERTAIN PARTS OF THE PRESCRIBED AREA

39. No 2818 dated 20th March 1906 —In exercise of the powers conferred on the Government of the Bombay Council is pleased during which no license permit or pass shall be necessary for the purposes of the said section in the area prescribed by Government Notification in the Revenue Department, No 432, dated the 16th January 1906, and specified in the schedule hereto annexed

*Schedule*

- (a) The whole of the district of Thana
- (b) The whole of the Karjat Taluka including the Khalapur Petha, in the district of Kolaba, and
- (c) The whole of the talukas of Dindori, Kalvan, Baglan, in the district of Nasik

(*B G G*, 1906, Part I, page 386)

**VII—Duties**

*Section 19*—ALL EXCISABLE ARTICLES IMPORTED, EXPORTED, TRANSPORTED OR MANUFACTURED BY OR ON BEHALF OF GOVERNMENT EXEMPTED FROM PAYMENT OF DUTY

40. No 12872, dated 22nd December 1914 —In exercise of the powers conferred by section 19 of the Bombay Abkari Act, 1878 (Bom V of 1878), the Governor in Council is pleased to direct that all excisable articles and hemp imported, exported and transported or manufactured by or on behalf of Government shall be exempted from the payment of duty leviable thereon (*B G G*, 1914, Part I, page 3238)

*Section 19*—RATES OF DUTY CHARGEABLE ON CERTAIN DESCRIPTIONS OF LIQUOR IMPORTED INTO OR ISSUED FROM DISTILLERIES OR BREWERIES IN THE BOMBAY PRESIDENCY EXCLUDING ADEN

41. No 1319 C, dated 31st March 1922 —In exercise of the powers conferred by section 19 of the Bombay Abkari Act, 1878 (Bom V of 1878), and in supersession of Government Notification in the Revenue Department, No 938, dated the 4th April 1921, the Government of Bombay is pleased to direct that with effect from the 1st day of March 1922 the excisable articles specified in column 1 of the schedule hereto

appended shall be chargeable with duty at the rate specified in columns 2 and 3 thereof, when such excisable articles are—

- (1) imported into the Bombay Presidency (excluding Aden) in accordance with the provisions of sub section (1) of section 9 of the said Act, or
- (2) issued from any brewery or distillery established in the Bombay Presidency (excluding Aden) —

*Schedule*

Number and name of articles	Unit or method of assessment	Rate of duty
1	2	3
		Rs s p
1 Ale, Beer, Porter Cider and other fermented liquors	Imperial gallon or 6 quart bottles	0 8 0
2 Perfumed Spirits	Ditto	36 0 0
3 Liqueurs, Cordials, Mixtures and other preparations containing spirit—		
(a) If entered in such a manner as to indicate that the strength is not to be tested	Ditto	30 0 0
(b) If tested	Imperial gallon or 6 quart bottles of the strength of London proof	21 14 0 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof
4 All other sorts of spirit provided that no duty shall be leviable on denatured spirit manufactured in British India or in any Indian State	Do	Do
5 Wines—		
Champagne and all other sparkling wine not containing more than 42 per cent of proof spirit	Imperial gallon or 6 quart bottles	9 0 0
All other sorts of wines not containing more than 42 per cent of proof spirit provided that all sparkling and still wines containing more than 42 per cent of proof spirit shall be liable to duty at the rate applicable to 'All other sorts of Spirit'	Do	4 8 0

(B G G, 1922, Part I, page 690)

*Section 19—LEVY OF REDUCED RATE OF DUTY ON SPIRITUOUS MEDICAL AND TOILET PREPARATIONS*

42. No 1652 C (a), dated 28th May 1923 —In exercise of the powers conferred by section 19 of the Bombay Abkari Act (Bom. V of 1878)

and with reference to entry No 3 (b) in the schedule annexed to Government Notification in the Revenue Department No 1349 C dated the 31st March 1922, the Government of Bombay is pleased to direct that duty at the reduced rate of Rs 5 per proof gallon of spirit instead of the rate leviable under the Indian Tariff Act, 1894 (VIII of 1894), shall be levied on medicinal and toilet preparations containing spirit of Indian manufacture when—

- (a) such preparations are manufactured in bond in the Bombay Presidency (excluding Aden) in accordance with the rules prescribed for the regulation of such manufacture, or
- (b) such preparations are imported into the Bombay Presidency (excluding Aden) from other parts of British India or Indian States and the exporting provinces or states have agreed to recover duty at a rate not exceeding Rs 5 per proof gallon of spirit on similar products manufactured in and exported from the Bombay Presidency (excluding Aden)

(B G G, 1923, Part I, page 1133)

#### Section 19 —DUTY ON GANJA, Bhang AND CHARAS

43. No 6685, dated the 27th November 1922 —In exercise of the powers conferred by section 19 of the Bombay Abkari Act, 1878 (Bom V of 1878), and in supersession of Government Notifications No 861, dated 13th March 1920, and No 3152, dated 28th January 1922, the Government of Bombay is pleased to direct that, with effect from 1st January 1923, a duty shall be levied on all ganja, bhang and charas—

- (a) permitted to be imported into any part of the Bombay Presidency under the provisions of sub section (1) of section 9 of the said Act, or
- (b) manufactured in the Bombay Presidency under any license granted in accordance with the provisions of section 11 of the said Act,

at the following rates, namely —

on ganja—

- (1) in the Bombay Presidency excluding Sind at Rs 22 8 0 per seer.
- (2) in Sind at Rs 20 per seer

on bhang—

- (1) in the Bombay Presidency excluding Sind at Rs 3 per seer
- (2) in Sind at Rs 1 8 0 per seer.

on charas—

- (1) in Sind and Aden at Rs 50 per seer.

(B G G, 1922, Part I, page 2705)

*Note*—Duty at Rs 5 per seer should be levied on ganja supplied to Chemists and Druggists for the manufacture in bond of medicinal preparations (G R, R D, No 8206 dated 10th Nov 1923).

#### Section 19—RULES TO REGULATE THE TIME, PLACE AND MANNER OF PAYMENT OF DUTY ON INTOXICATING DRUGS IN THE PRESIDENCY PROPER

44. No 8096, dated 19th November 1901 —Under section 27E (now 19) of the Bombay Abkari Act, 1878, Government have made the

following rules to regulate the time, place and manner of payment of the duties imposed under section 27 (now 19) of the said Act —

- (1) The duty imposed upon intoxicating drugs under section 27 (now 19) of the Abkari Act by Government notifications referred to in paragraph 43 above shall be paid before the removal of such drugs from a Bonded or Central Warehouse established under section 27A (now 19) of the Act, except when such removal takes place from one warehouse to another with the permission of the Commissioner
- (2) Payment of such duty on drugs intended for consumption in the Presidency of Bombay shall be made at the treasury of the district, taluka or petha wherein are situated the shops or depôts to which the drugs are to be supplied. Payment of such duty on drugs intended for export (1) by sea to foreign countries beyond India and (2) by sea and land to Native States or possessions of foreign powers in India shall be made at the treasury of the district or taluka wherein is situated the warehouse from which the drugs are to be removed

(B G G, 1901, Part I, page 2298)

*Sections 9, 10 and 19 — RATES OF DUTY CHARGEABLE ON CERTAIN DESCRIPTIONS OF LIQUOR IMPORTED INTO OR ISSUED FROM DISTILLERIES OR BREWERIES IN THE SETTLEMENT OF ADEN*

45. No 1349 C(a), dated 31st March 1922 — In exercise of the powers conferred by sections 9, 10 and 19 of the Bombay Abkari Act 1878 (Bombay Act of 1878), and in supersession of Government Notification in the Revenue Department, No 998 A dated the 4th April 1921 the Government of Bombay is pleased—

- (1) to direct that the excisable articles specified in column 1 of the table hereto appended shall be chargeable with duty at the rate specified in columns 2 and 3 thereof when such excisable articles are—
  - (a) imported into or exported from the Settlement of Aden in accordance with the provisions of sub section (1) of section 9 or of section 10 of the said Act or
  - (b) issued from any brewery or distillery established within the Settlement of Aden
- (2) to prescribe the conditions on which the Collector may permit such import of such excisable articles

Provided that the said duty on the import or export of such excisable articles shall not be imposed on—

- (a) excisable articles removed direct from the abkari warehouse to a vessel for re export or transhipment to ports not within the limits of the Settlement or
- (b) excisable articles supplied by licensed dealers from their stock lying in the abkari warehouse—
  - (i) for the use of sea going vessels on their leaving Aden for ports not within the limits of the Settlement, or



and with reference to entry No 3 (b) in the schedule annexed to Government Notification in the Revenue Department No 1349 C dated the 31st March 1922, the Government of Bombay is pleased to direct that duty at the reduced rate leviable under the 1 on medicinal and manufacture when—

- (a) such preparations are manufactured in bond in the Bombay Presidency (excluding Aden) in accordance with the rules prescribed for the regulation of such manufacture, or
- (b) such preparations are imported into the Bombay Presidency (excluding Aden) from other parts of British India or Indian States and the exporting provinces or states have agreed to recover duty at a rate not exceeding Rs 5 per proof gallon of spirit on similar products manufactured in and exported from the Bombay Presidency (excluding Aden)

(B G G, 1923, Part I, page 1133)

#### Section 19—DUTY ON GANJA, BHANG AND CHARAS

43. No 6685 dated the 27th November 1922 —In exercise of the powers conferred by section 19 of the Bombay Akhbari Act, 1878 (Bom V of 1878), and in supersession of Government Notifications No 861, dated 13th March 1920, and No 3152, dated 28th January 1922, the Government of Bombay is pleased to direct that, with effect from 1st January 1923, a duty shall be levied on all ganja, bhang and charas—

- (a) permitted to be imported into any part of the Bombay Presidency under the provisions of sub section (1) of section 9 of the said Act, or
- (b) manufactured in the Bombay Presidency under any license granted in accordance with the provisions of section 14 of the said Act,

at the following rates, namely —

on ganja—

- (1) in the Bombay Presidency excluding Sind at Rs 22 8 0 per seer.
- (2) in Sind at Rs 20 per seer

on bhang—

- (1) in the Bombay Presidency excluding Sind at Rs 3 per seer
- (2) in Sind at Rs 1 8 0 per seer.

on charas—

- (1) in Sind and Aden at Rs 50 per seer

(B G G, 1922, Part I, page 2705)

Note—Duty at Rs 5 per seer should be levied on ganja supplied to Chemists and Druggists for the manufacture in bond of medicinal preparations (G R, R D, No 8206, dated 10th Nov 1923).

#### Section 19—RULES TO REGULATE THE TIME, PLACE AND MANNER OF PAYMENT OF DUTY ON INTOXICATING DRUGS IN THE PRESIDENCY PROPER

44. No 8096, dated 19th November 1901 —Under section 27E (now 19) of the Bombay Akhbari Act, 1878, Government have made the

following rules to regulate the time, place and manner of payment of the duties imposed under section 27 (now 19) of the said Act —

- (1) The duty imposed upon intoxicating drugs under section 27 (now 19) of the Abkari Act by Government notifications referred to in paragraph 43 above shall be paid before the removal of such drugs from a Bonded or Central Warehouse established under section 27A (now 19) of the Act, except when such removal takes place from one warehouse to another with the permission of the Commissioner
- (2) Payment of such duty on drugs intended for consumption in the Presidency of Bombay shall be made at the treasury of the district, taluka or petha wherein are situated the shops or depôts to which the drugs are to be supplied. Payment of such duty on drugs intended for export (1) by sea to foreign countries beyond India and (2) by sea and land to Native States or possessions of foreign powers in India shall be made at the treasury of the district or taluka wherein is situated the warehouse from which the drugs are to be removed

(B G G , 1901, Part I, page 2298 )

*Sections 9, 10 and 19—RATES OF DUTY CHARGEABLE ON CERTAIN DESCRIPTIONS OF LIQUOR IMPORTED INTO OR ISSUED FROM DISTILLERIES OR BREWERIES IN THE SETTLEMENT OF ADEN*

45. No 1349 C (a), dated 31st March 1922 —In exercise of the powers conferred by sections 9, 10 and 19 of the Bombay Abkari Act 1878 (Bom V of 1878), and in supersession of Government Notification in the Revenue Department, No 998 A, dated the 4th April 1921 the Government of Bombay is pleased—

- (1) to direct that the excisable articles specified in column 1 of the table hereto appended shall be chargeable with duty at the rate specified in columns 2 and 3 thereof when such excisable articles are—

- (a) imported into or exported from the Settlement of Aden in accordance with the provisions of sub section (1) of section 9 or of section 10 of the said Act or
- (b) issued from any brewery or distillery established within the Settlement of Aden

- (2) to prescribe the conditions on which the Collector may permit such import of such excisable articles

Provided that the said duty on the import or export of such excisable articles shall not be imposed on—

- (a) excisable articles removed direct from the abkari warehouse to a vessel for re export or transhipment to ports not within the limits of the Settlement or
- (b) excisable articles supplied by licensed dealers from their stock lying in the abkari warehouse—
- (i) for the use of sea going vessels on their leaving Aden for ports not within the limits of the Settlement, or

- (ii) for the use of vessels of the Royal Navy during their stay in the harbour, or for a voyage; or
- (c) excisable articles, on the import or manufacture of which duty has already been paid or which are exported direct from stock deposited on import in the abkari warehouse.
- (3) The conditions on which the import of such excisable articles may be permitted are as follows—
- (a) All such excisable articles on import shall be deposited in a warehouse in charge of the Abkari Department and the duty shall be paid on removal from the warehouse;
- (b) the owner of the excisable articles imported shall clear the same within three years from the date of deposit in the warehouse

Table of Rates.

Number and name of articles	Unit or method of assessment	Rate of duty
1	2	3
		Rs a p
1. Ale, Beer, Porter, Cider and other fermented liquors	Imperial gallon or 6 quart bottles	0 8 0
2. Denaturated spirit, Provided that no duty shall be leviable on denaturated spirit manufactured in the Bombay Presidency or imported into it from a British Indian province or from an Indian State	<i>Ad valorem</i>	7½ per cent
3. Perfumed Spirits	Imperial gallon or 6 quart bottles	36 0 0
4. Liqueurs, Cordials, Mixtures and other preparations containing spirit.	<i>Do</i> ..	30 0 0
5. All other sorts of spirit	Imperial gallon or 6 quart bottles of the strength of London proof.	21 14 0 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.
6. Wines— Champagne and all other sparkling wines not containing more than 42 per cent of proof spirit.	Imperial gallon or 6 quart bottles	4 0 0
All other sorts of wines not containing more than 42 per cent of proof spirit; Provided that all sparkling and still wines containing more than 42 per cent of proof spirit shall be liable to duty at the rate applicable to "All other sorts of Spirit".	<i>Do</i> ..	4 8 0

## Section 19.—DUTY ON TRANSPORT OF LIQUOR IN ADEN

46. No 9297-B, dated 13th November 1891.—Under section 19, clause (c), of the Bombay Abkari Act, 1878, it is directed that duty shall be levied on the transport of liquor from any one port within the Settlement of Aden to any other port therein at the rates prescribed for the import of such liquor. Provided that the Collector may, if satisfied that duty on the import or manufacture of the said liquor has been levied thereon within the Settlement, permit the transport thereof without payment of duty in respect thereof. Provided further that if the owner undertakes to produce an acknowledgment for the said liquor from the Collector of Abkari at the place to which the liquor is to be conveyed the Collector may permit the transport of liquor for removal from one Abkari warehouse to another within the limits of the said Settlement.

2 No duty is leviable on the transport or removal by land of duty-paid liquor from any one place to another within the Settlement.

(B G G, 1891, Part I, pages 1132 and 1133)

## VIII.—Licenses

Section 30 —RULES FOR THE MANUFACTURE AND WHOLSALE  
VEND OF MALT LIQUOR

47. No 11730, dated 18th December 1911.—In exercise of the powers conferred by section 30 of the Bombay Abkari Act, 1878 (Bom V of 1878), the Governor in Council is pleased to direct that every license for the manufacture and wholesale vend of Malt liquor shall be in the Form\* prescribed and shall contain the particulars and be granted subject to the restrictions and on conditions therein set forth and is pleased further to make the following rules in this behalf —

1. (a) Any person desirous of obtaining such license shall make an application to the Commissioner of Customs, Salt, Opium and Abkari, Bombay, through the Deputy Commissioner of Salt and Excise within the limits of which his brewery is or shall be situated, (b) he shall forward with the application a Treasury receipt for Rs 15 and a full description as in form A\* hereto attached (hereinafter called the entry) of his premises and utensils, in which the purpose of, and the distinguishing mark on each room, place and vessel shall be clearly specified.

NOTE—Persons desirous of constructing new buildings or premises already constructed

\* Form of license and Form A are printed on pages 2229-2233 B G G, 1911, Part I. The form of license has been amended by G R No 1328 dated 10th February 1914.

† The words "Deputy Commissioner of Salt and Excise" have been substituted for the words "Collector of the District."

- (a) for the use of vessels of the Royal Navy during their stay in the harbour, or for a voyage, or
- (c) excisable articles, on the import or manufacture of which duty has already been paid or which are exported direct from stock deposited on import in the abkari warehouse
- (3) The conditions on which the import of such excisable articles may be permitted are as follows —
- (a) All such excisable articles on import shall be deposited in a warehouse in charge of the Abkari Department and the duty shall be paid on removal from the warehouse,
- (b) the owner of the excisable articles imported shall clear the same within three years from the date of deposit in the warehouse

Table of Rates

Number and name of articles	Unit or method of assessment	Rate of duty
1	2	3
		Rs a I
1 Ale, Beer Porter, Cider and other fermented liquors	Imperial gallon or 6 quart bottles	0 8 0
2 Denatured spirit, Provided that no duty shall be leviable on denatured spirit manufactured in the Bombay Presidency or imported into it from a British Indian province or from an Indian State	<i>Ad valorem</i>	7½ per cent
3 Perfumed Spirits	Imperial gallon or 6 quart bottles	36 0 0
4 Liqueurs, Cordials Mixtures and other preparations containing spirit	Do	70 0 0
5 All other sorts of spirit	Imperial gallon or 6 quart bottles of the strength of London proof	21 14 0 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof
6 Wines— Champagne and all other sparkling wines not containing more than 42 per cent of proof spirit	Imperial gallon or 6 quart bottles	9 0 0
All other sorts of wines not containing more than 42 per cent of proof spirit: Provided that all sparkling and still wines containing more than 42 per cent of proof spirit shall be liable to duty at the rate applicable to 'All other sorts of spirit'	Do	4 8 0

*Section 19 —DUTY ON TRANSPORT OF LIQUOR IN ADEN*

46 No 9297 B, dated 13th November 1891 —Under section 19, clause (c), of the Bombay Abkari Act, 1878, it is directed that duty shall be levied on the transport of liquor from any one port within the Settlement of Aden to any other port therein at the rates prescribed for the import of such liquor. Provided that the Collector may, if satisfied that duty on the import or manufacture of the said liquor has been levied thereon within the Settlement, permit the transport thereof without payment of duty in respect thereof. Provided further that if the owner undertakes to produce an acknowledgment for the said liquor from the Collector of Abkari at the place to which the liquor is to be conveyed the Collector may permit the transport of liquor for removal from one Abkari warehouse to another within the limits of the said Settlement.

2 No duty is leviable on the transport or removal by land of duty paid liquor from any one place to another within the Settlement

(B G G, 1891, Part I, pages 1132 and 1133)

## VIII—Licenses

*Section 30 —RULES FOR THE MANUFACTURE AND WHOLESALE VEND OF MALT LIQUOR*

47. No 11730, dated 18th December 1911 —In exercise of the powers conferred by section 30 of the Bombay Abkari Act 1878 (Bom V of 1878), the Governor in Council is pleased to direct that every license for the manufacture and wholesale vend of Malt liquor shall be in the Form\* prescribed and shall contain the particulars and be granted subject to the restrictions and on conditions therein set forth and is pleased further to make the following rules in this behalf —

1 (a) Any person desirous of obtaining such license shall make an application to the Commissioner of Customs, Salt, Opium and Abkari,

as in form A\* hereto attached (hereinafter called the entry) of his premises and utensils, in which the purpose of, and the distinguishing mark on each room, place and vessel shall be clearly specified

NOTE —Persons desirous of constructing new buildings or equipping already existing buildings to be used as breweries are advised before commencing the work, to submit plans of the buildings and description of the plant to the Commissioner through the Deputy Commissioner of Salt and Excise for approval

\* Form of license and Form A are printed on pages ~~2200-2203~~ B G G., 1911 Part I. The form of license has been amended by G. R. No. 1229, dated 10th February 1914

† The words "Deputy Commissioner of Salt and Excise" have been substituted for the words "Collector of the District"

- (ii) for the use of vessels of the Royal Navy during their stay in the harbour, or for a voyage, or
- (c) excisable articles, on the import or manufacture of which duty has already been paid or which are exported direct from stock deposited on import in the abkari warehouse
- (3) The conditions on which the import of such excisable articles may be permitted are as follows —
- (a) All such excisable articles on import shall be deposited in a warehouse in charge of the Abkari Department and the duty shall be paid on removal from the warehouse,
- (b) the owner of the excisable articles imported shall clear the same within three years from the date of deposit in the warehouse

*Table of Rates*

Number and name of articles	Unit or method of assessment	Rate of duty
1	2	3
		R s d
1 Ale, Beer, Porter Cider and other fermented liquors	Imperial gallon or 6 quart bottles	0 8 0
2 Denaturated spirit. Provided that no duty shall be leviable on denaturated spirit manufactured in the Bombay Presidency or imported into it from a British Indian province or from an Indian State	<i>Ad valorem</i>	7½ per cent
3 Perfumed Spirits	Imperial gallon or 6 quart bottles	36 0 0
4 Liqueurs, Cordials, Mixtures and other preparations containing spirit	Do	30 0 0
5 All other sorts of spirit	Imperial gallon or 6 quart bottles of the strength of London proof	21 14 0 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof
6 Wines— Champagne and all other sparkling wines not containing more than 42 per cent of proof spirit	Imperial gallon or 6 quart bottles	— 0 0 0
All other sorts of wines not containing more than 42 per cent of proof spirit; Provided that all sparkling and still wines containing more than 42 per cent of proof spirit shall be liable to duty at the rate applicable to 'All other sorts of Spirit'	Do	4 8 0

## Section 19 —DUTY ON

trees  
vill

46. No 9297-B, dated 13th N  
 clause (c), of the Bombay Abkari Act 1878  
 be levied on the transport of liquor from  
 Settlement of Aden to any other port than  
 the import of such liquor. Provided that if  
 that duty on the import or manufacture of the  
 thereon within the Settlement, permit the  
 payment of duty in respect thereof. Provided further  
 undertakes to produce an acknowledgment for the  
 Collector of Abkari at the place to which the liquor  
 the Collector may permit the transport of liquor from  
 one Abkari warehouse to another within the limits of the  
 Settlement

2 No duty is leviable on the transport or removal by land of  
 paid liquor from any one place to another within the Settlement

(B G G, 1891, Part I, pages 1132 and 1133)

## VIII.—Licenses

Section 30 —RULES FOR THE MANUFACTURE AND WHOLESALE  
VEND OF MALT LIQUOR

47. No 11730, dated 18th December 1911 —In exercise of the powers  
 conferred by section 30 of the Bombay Abkari Act, 1878 (Honn. V of  
 1878), the Governor in Council is pleased to direct that every license for  
 the manufacture and wholesale vend of Malt liquor shall be in the Form\*  
 prescribed and shall contain the particulars and be granted subject  
 to the restrictions and on conditions therein set forth and is pleased  
 further to make the following rules in this behalf —

1. (a) Any person desirous of obtaining such license shall make an

as in form A\* hereto attached (hereinafter called the entry) of his  
 premises and utensils, in which the purpose of, and the distinguishing  
 mark on each room, place and vessel shall be clearly specified

NOTE —Persons desirous of constructing new buildings or equipping already existing  
 buildings to be used as breweries are advised, before commencing the work, to send with  
 plans of the buildings and description of the plant to the Commissioner through the  
 Deputy Commissioner of Salt and Excise for approval

\* Form of license and Form A are printed on pages 2229-2233, B G G, 1911, Part I  
 The form of license has been amended by G R No 1328, dated 10th February 1914

† The words "Deputy Commissioner of Salt and Excise" have been substituted for  
 the words "Collector of the District"



2 Licenses shall expire on the 31st March of each year, the license fee shall be Rs 15 per annum. Should a license be for any reason cancelled or suspended or should the licensee discontinue business during the currency of the license no part of the fee shall be refunded.

3 Applications for the renewal of licenses shall be made to the Commissioner of Customs, Salt, Opium and Abkari, through the \*Deputy Commissioner of Salt and Excise at least one month before the expiration of the license and shall be accompanied by a Treasury receipt for Rs 15.

4 If the Commissioner be satisfied that the entry is correct and that the applicant is a fit person to receive a license he may issue such license accordingly.

(B G G, 1911, Part I, page 2229)

**Section 30 — RULES AND ORDERS REGULATING THE SALE OF  
FOREIGN LIQUOR IN ADEN**

48 No 9297 D, dated 13th November 1894 — Government have, in exercise of the power conferred by section 30 of the Bombay Abkari Act, 1878, made the following rules and orders for regulating the sale of foreign liquor in the Settlement of Aden —

- (1) No license for the sale within the Settlement of Aden of imported foreign liquor shall have any validity unless it has been granted—
  - (a) by the Collector acting under the orders of the Commissioner,
  - (b) on payment of a minimum fee of Rs 450 at Aden and Rs 100 at Perim, and
  - (c) in the Form D and subject to the restrictions and conditions therein set forth

(2)

1

..

- (3) No such license shall authorize a sale—

- (a) other than that of imported spirits, wines and liquors on which import duty at the rates prescribed by Government has been paid, or
- (b) elsewhere than at such one place only as shall be specified in the license

(B G G, 1894, Part I, page 1133)

**Section 30 — RULES MADE BY GOVERNMENT UNDER SECTION 30 OF  
THE ABKARI ACT FOR THE GRANT OF LICENSES FOR THE  
MANUFACTURE AND SALE OF COUNTRY LIQUOR IN  
THE SETTLEMENT OF ADEN**

49. No 9297 D, dated 13th November 1894 — (1) No license for the manufacture and sale of country liquor within the Settlement of Aden shall have any validity unless it has been granted—

- (a) by the Collector acting under the orders of the Commissioner,

\*The words "Deputy Commissioner of Salt and Excise" have been substituted for the words "Collector of the District"

(b) on payment of a fee of Rs 200, and

(c) in the Form E annexed to these rules, and subject to the restrictions and conditions therein set forth

(2) Every license granted in accordance with the rule last preceding shall be for a period commencing from the date thereof and ending with the 31st March next following the said date

(3) No such license shall authorise a sale of country liquor elsewhere than at such one place only as shall be specified in the license

(B G G, 1894, Part I, page 1133)

### Section 30—RULES FOR TAPPING OF TODDY TREES FOR THE MANUFACTURE OF GUL

50. No 1009 C dated 10th March 1923.—In exercise of the powers conferred by section 30 of the Bombay Akhri Act, 1878 (Bombay V of 1878), the Government of Bombay has framed the following rules for the grant of licenses for the tapping of toddy producing trees for the manufacture of gul—

1 *Time of application Refusal*—Applications for the grant of licenses to tap for and draw toddy for the manufacture of gul shall be made to the Collector of the district not later than 15 days before the date on which it is desired to tap trees. The Collector reserves to himself the right of granting or refusing the license. No person will be granted a license unless he has facilities for manufacturing gul and undertakes to manufacture gul from the toddy tapped under these rules and to pay half the cost of the Government establishment maintained specially for the supervision of his operations

2 *Place of manufacture and number of trees per license*—The place (hereinafter called the place) Not more than three It shall be at the discretion of the Collector to fix the number of licenses per factory. No license shall be granted for tapping less than 500 trees. No trees beyond a radius of two miles from the factory shall be allowed to be tapped for the purposes of gul manufacture

3 *To whom license not to be issued*—No license to tap for toddy for the manufacture of gul shall be issued to any one who holds, or has any interest in, any toddy shop or booth within a radius of 10 miles from the factory, or is related to, or interested in, a toddy licensee within that area

with the material prescribed for the year in the district. Toddy shall be drawn in pots or other receptacles freshly coated with lime

5 *Nokarnama for employees of licensee*—Every agent or servant or tapper employed by a licensee in connection with his gul business shall be provided with a nokarnama countersigned by the Superintendent of Salt and Excise of the sub division in which such person is employed

6 *Time for drawing toddy*—No toddy shall be drawn from trees tapped under these rules except between sunrise and 3 p m

7 *Toddy to be used for manufacture on day on which drawn*—Toddy tapped under these rules must be utilized in the manufacture of gul and no such toddy shall be kept in pots on the tree or at the factory after 3 p m All surplus toddy shall be destroyed at 3 p m in the presence of the Government excise officer appointed to supervise the licensee's operations

8 *Toddy not to be mixed or taken to place other than factory*—Toddy tapped under these rules shall not be mixed with fermented toddy or taken to any place other than the factory of the licensee

9 *Inspection of toddy tapping*—Any person tapping for toddy under these rules shall be bound to bring down the pots attached to any of the trees so tapped for inspection on the demand of any excise officer above the rank of a peon

10 *Gul manufactured from toddy to be stored in bonded warehouse*

pass of the excise officer in charge of the factory

11 *Inspection of factory*—The factory at which the gul is made shall be open to inspection by any officer of the Excise Department not lower in rank than a sub inspector

12 *Tax leviable on breach of license*—In the event of a breach of any of the above rules the licensee shall be liable to pay the full tree tax, leviable in the area for which the license is granted in respect of trees tapped otherwise than under these rules on every tree tapped by him under these rules and to have his license withdrawn, in addition to any penalties to which he may be liable under the Bombay Abkari Act, 1878

(B G G, 1923, Part I, page 582)

*License for toddy tapping for the manufacture of gul*

(No fee leviable)

License is hereby granted under the Bombay Abkari Act, 1878 to Mr \_\_\_\_\_ (hereinafter called "the licensee") residing at \_\_\_\_\_ authorising him under and subject to the provisions of the said Act and the rules in force for the time being and any other rules or orders which may from time to time be prescribed thereunder from the \_\_\_\_\_ day of \_\_\_\_\_ 192 to the \_\_\_\_\_ day of \_\_\_\_\_ 192, to tap for and draw toddy, without payment

of tree tax, for the manufacture of gul from the trees specified in the schedule hereto growing within the limits of the village of \_\_\_\_\_ in the Taluka of \_\_\_\_\_ of the Collectorate, and in the survey numbers specified in said schedule, on the following conditions, namely —

### Conditions

1 The licensee shall not tap any tree other than those specified in the schedule hereto, nor shall he allow any toddy tapped under this license to be kept to ferment

2 The licensee shall not be entitled to compensation for any Government or private trees, specified in the schedule hereto, being taken up by Government for a public purpose and withdrawn from his use

3 The licensee shall be bound by the rules for the time being in force relating to the grant of licenses for tapping toddy producing trees for the manufacture of gul, any breach of these rules shall constitute a breach of the conditions of this license

4 The license shall be subject to suspension or cancellation in accordance with the provisions of sections 32 and 32 A of the Bombay Abkari Act, 1878

### SCHEDULE

#### *Particulars of trees for which the license is granted*

Village and S No	Description of field or garden	Number and kind of trees licensed to be tapped			Remarks
		Cocoanut	Brab	Date	

Granted the

day of

192 .

Collector of



5 *Nokarnama for employees of licensee*—Every agent or servant or tapper employed by a licensee in connection with his gul business shall be provided with a nokarnama countersigned by the Superintendent of Salt and Excise of the sub division in which such person is employed

6 *Time for drawing toddy*—No toddy shall be drawn from trees tapped under these rules except between sunrise and 3 p.m.

7 *Toddy to be used for manufacture on day on which drawn*—Toddy tapped under these rules must be utilized in the manufacture of gul and no such toddy shall be kept in pots on the tree or at the factory after 3 p.m. All surplus toddy shall be destroyed at 3 p.m. in the presence of the Government excise officer appointed to supervise the licensee's operations

8 *Toddy not to be mixed or taken to place other than factory*—Toddy tapped under these rules shall not be mixed with fermented toddy or taken to any place other than the factory of the licensee

9 *Inspection of toddy tapping*—Any person tapping for toddy under these rules shall be bound to bring down the pots attached to any of the trees so tapped for inspection on the demand of any excise officer above the rank of a peon

10 *Gul manufactured from toddy to be stored in bonded warehouse and not to be removed without pass*—All the gul manufactured from the toddy brought into the factory shall be stored in a bonded warehouse, and no quantity shall be removed therefrom without the certificate or pass of the excise officer in charge of the factory

11 *Inspection of factory*—The factory at which the gul is made shall be open to inspection by any officer of the Excise Department not lower in rank than a sub-inspector.

12 *Tax leviable on breach of license*—In the event of a breach of any of the above rules the licensee shall be liable to pay the full tree tax, leviable in the area for which the license is granted in respect of trees tapped otherwise than under these rules on every tree tapped by him under these rules and to have his license withdrawn in addition to any penalties to which he may be liable under the Bombay Abkari Act, 1878

(B.G.G., 1923 Part I, page 582)

*License for toddy tapping for the manufacture of gul*

(No fee leviable)

License is hereby granted under the Bombay Abkari Act, 1878, to Mr  
(hereinafter called "the licensee") residing at  
authorising him, under and subject to the provisions  
of the said Act and the rules in force for the time being and any other  
rules or orders which may from time to time be prescribed thereunder  
from the                      day of                      192   to the   day  
of                      192   ,   to tap for and draw toddy, without payment

*Note*—This Notification supersedes Commissioner's Notification No. 1712, dated 18th November 1920. *Idem* Commissioner's No. 1712 20, dated 3rd April 1923



5 *Nokarnama for employees of licensee*—Every agent or servant or tapper employed by a licensee in connection with his gul business shall be provided with a nokarnama countersigned by the Superintendent of Salt and Excise of the sub division in which such person is employed

6 *Time for drawing toddy*—No toddy shall be drawn from trees tapped under these rules except between sunrise and 3 p m

7 *Toddy to be used for manufacture on day on which drawn*—Toddy tapped under these rules must be utilized in the manufacture of gul and no such toddy shall be kept in pots on the tree or at the factory after 3 p m. All surplus toddy shall be destroyed at 3 p m in the presence of the Government excise officer appointed to supervise the licensee's operations

8 *Toddy not to be mixed or taken to place other than factory*—Toddy tapped under these rules shall not be mixed with fermented toddy or taken to any place other than the factory of the licensee

9 *Inspection of toddy tapping*—Any person tapping for toddy under these rules shall be bound to bring down the pots attached to any of the trees so tapped for inspection on the demand of any excise officer above the rank of a peon

10 *Gul manufactured from toddy to be stored in bonded warehouse*

pass of the excise officer in charge of the factory

11 *Inspection of factory*—The factory at which the gul is made shall be open to inspection by any officer of the Excise Department not lower in rank than a sub inspector

12 *Tax leviable on breach of license*—In the event of a breach of any of the above rules, the licensee shall be liable to pay the full tree-tax, leviable in the area for which the license is granted in respect of trees tapped otherwise than under these rules, on every tree tapped by him under these rules and to have his license withdrawn, in addition to any penalties to which he may be liable under the Bombay Abkari Act, 1878

(B G G, 1923, Part I, page 582)

*License for toddy tapping for the manufacture of gul*

(No fee leviable)

License is hereby granted under the Bombay Abkari Act, 1878, to Mr. \_\_\_\_\_ (hereinafter called "the licensee") residing at \_\_\_\_\_ authorising him, under and subject to the provisions of the said Act and the rules in force for the time being and any other rules or orders which may from time to time be prescribed thereunder from the \_\_\_\_\_ day of \_\_\_\_\_ 192 to the \_\_\_\_\_ day of \_\_\_\_\_ 192, to tap for and draw toddy, without payment

*Note*—This Notification supersedes Commissioner's Notification No 1712, dated 18th November 1920 vide Commissioner's No 1712-20, dated 3rd April 1923.

This permut will be in force from \_\_\_\_\_ to \_\_\_\_\_

\* NOTE.—This is a permit to owners of trees to collect transport possess and sell mhowra flowers the produce of their trees It is to be granted within the prescribed area for a period not exceeding one year (Commissioners of C S & Ex's No 507, dated 29th January 1906)

### FORM I

This pass is granted under section 18A (1) (now 18B) of the Bombay Abkari Act, 1878, to \_\_\_\_\_ of \_\_\_\_\_ authorising him to transport mhowra flowers weighing Indian maunds ( \_\_\_\_\_ )

\_\_\_\_\_ seers ( \_\_\_\_\_ ) from \_\_\_\_\_ taluka  
\_\_\_\_\_ district to \_\_\_\_\_ taluka \_\_\_\_\_ district

, by the mode of conveyance, and route described below ,

Mode of conveyance—

Route—

This Pass shall remain valid up to the midnight of \_\_\_\_\_ the  
day of \_\_\_\_\_ 192 \_\_\_\_\_

### FORM J

License is hereby granted to \_\_\_\_\_ of \_\_\_\_\_  
(hereinafter called the licensee) authorising him, under and subject to the provisions of the Bombay Abkari Act, 1878 to possess and sell mhowra flowers in his shop situated at \_\_\_\_\_, in the taluka of \_\_\_\_\_ of the district of \_\_\_\_\_, for the period of \_\_\_\_\_ from the \_\_\_\_\_ 192 to the 31st July 192, both days inclusive, subject to the following conditions, viz —

1 The licensee shall not sell, keep or store mhowra flowers in any place except in his shop above described

2 The licensee shall reside in his said shop, and shall personally carry on the business thereof If the licensee shall wish to absent himself from the said shop at any time, or to appoint any other person to officiate

his servants

3 The licensee shall not sell any mhowra flowers after 9 o'clock p m or before 6 o'clock a m

4 Except to a licensed distiller of mhowra spirit or to a person holding a special permut from the Collector or other authorized officer for the possession of mhowra flowers in quantities exceeding 4 seers or to a person holding a permut from the Collector or other authorised officer for the transport of mhowra flowers to any place outside the prescribed



**Section 30**—PRESCRIBING FORMS OF PERMIT, LICENSES, ETC., FOR THE COLLECTION, TRANSPORT, POSSESSION, SALE, ETC., OF MHOWRA FLOWERS.

51. No 1985-B, dated the 16th March 1893:—In exercise of the powers conferred by section 30 of the Bombay Abkari Act, 1878, the Governor in Council is pleased to direct—

(1) that permit for the collection, transport, possession and sale, passes for the transport, licenses for the possession and sale, and permits for the possession of mhowra flowers shall respectively be in the following forms, and in conformity with the particulars, and be set forth ;

(2) that the license in Form J shall be for a period of one year commencing on the 1st August in one year ending on the 31st July of the following year, that permits in Forms H and K shall be granted for such period not exceeding one year as the officer granting them shall in each case deem fit, and that passes in Form I shall be granted with validity for such periods as the officers granting the same shall in each case deem fit but not exceeding ordinarily double the length of time actually necessary for the purpose for which the permit is granted

(B G G, 1893, Part I, page 291)

### FORM K

This permit is granted under section 18A (1) (now 18B) of the Bombay Abkari Act, 1878, and subject to the provisions of the said Act to \_\_\_\_\_ of \_\_\_\_\_ taluka \_\_\_\_\_ zilla, to retain in his possession mhowra flowers in quantities not exceeding Indian maunds ( ) \_\_\_\_\_ seer ( ) in weight

This permit shall remain valid till 31st July 192 \_\_\_\_\_ unless it is previous to that date recalled or cancelled by the Collector for a breach by the said \_\_\_\_\_ of any of the provisions of the laws relating to Abkari revenue for the time being in force

Granted this \_\_\_\_\_ day of \_\_\_\_\_ 192 \_\_\_\_\_

NOTE.—This is a permit to possess mhowra flowers. It is intended for issue to licensed distillers for a period not exceeding one year (Commissioner's No 507, dated 29th January 1906)

### FORM H

This permit is granted to \_\_\_\_\_ of \_\_\_\_\_, authorising him, under and subject to the provisions of the Bombay Abkari Act, 1878, to collect mhowra flowers from his trees situated in the Survey Numbers specified in the margin in the taluka or petha of \_\_\_\_\_, of the district \_\_\_\_\_ of \_\_\_\_\_ to transport them from the said Survey Numbers to his warehouse at \_\_\_\_\_, in the taluka or petha of \_\_\_\_\_, and to possess and sell the said flowers

This permit will be in force from \_\_\_\_\_ to \_\_\_\_\_

\* NOTE.—This is a permit to owners of trees to collect, transport, possess and sell mhowra flowers, the produce of their trees. It is to be granted within the prescribed area for a period not exceeding one year (Commissioners of C, S & Ex's No 507, dated 29th January 1903)

### FORM I.

This pass is granted under section 18A (1) (now 18B) of the Bombay Abkari Act, 1878, to \_\_\_\_\_ of \_\_\_\_\_ authorising him to transport mhowra flowers weighing Indian maunds ( )

seers ( ) from \_\_\_\_\_ taluka  
district \_\_\_\_\_ to \_\_\_\_\_ taluka district

, by the mode of conveyance, and route described below ;

Mode of conveyance—

Route—

This Pass shall remain valid up to the midnight of \_\_\_\_\_ the  
day of \_\_\_\_\_ 192 .

(This pass should be in duplicate and biglot form bound in books) —

NOTE.—This is a pass for the transport of mhowra flowers in quantity exceeding four  
\_\_\_\_\_ officer  
the  
sted

### FORM J

License is hereby granted to \_\_\_\_\_ of \_\_\_\_\_  
(hereinafter called the licensee) authorising him, under and subject to the provisions of the Bombay Abkari Act, 1878, to possess and sell mhowra flowers in his shop situated at \_\_\_\_\_, in the taluka of \_\_\_\_\_ of the district of \_\_\_\_\_, for the period of \_\_\_\_\_ from the \_\_\_\_\_ 192 to the 31st July 192, both days inclusive, subject to the following conditions, viz —

1 The licensee shall not sell, keep or store mhowra flowers in any place except in his shop above described

2 The licensee shall reside in his said shop, and shall personally carry on the business thereof. If the licensee shall wish to absent himself from the said shop at any time, or to appoint any other person to officiate for him in carrying on the business of the said shop, he shall first obtain

his servants

3. The licensee shall not sell any mhowra flowers after 9 o'clock p m, or before 6 o'clock a m

4. Except to a licensed distiller of mhowra spirit or to a person holding a special permit from the Collector or other authorized officer for the possession of mhowra flowers in quantities exceeding 4 seers or to a person holding a permit from the Collector or other authorized officer for the transport of mhowra flowers to any place outside the prescribed



- (b) "Bonded warehouse" means a warehouse appointed by the Government Distillery appointed by the Government for the receipt and storage of foreign liquors imported into the British India or from an Indian place in British India or from an Indian place.
- (c) "The Act" means the Bombay Act No. 1 of 1872.

### IMPORT FROM BRITISH INDIA

3 *Importer to apply to Collector for import in bond*—Any person holding a license from the Collector for the import of foreign liquor in British India shall apply in writing in form I of the schedule of the place in which the bonded warehouse to which the liquor is to be imported is to be conveyed is situated, for an import in bond.

4 *Issue of pass*—In the absence of any objection the Collector or any other officer duly authorised by him shall, on receipt of the application as aforesaid, issue an import-in bond pass in triplicate in form II of the schedule. Part A of the pass shall be kept on record in his office, part B shall be handed over to the importer or to the person authorised by him to receive it, and part C shall be sent by post to the Collector or the Chief Excise Authority of the place of export, or in the case of Burma to the Collector of Customs at the place of export in that province.

5 *Condition to be fulfilled before delivery of the liquor at place of export*—The importer, or his agent at the place of export, shall send his copy of the import-in bond pass to the Collector or the Chief Excise Authority of the place of export, or in the case of Burma to the Collector of Customs at the place of export in that province, who, if he has no objection, will, after comparing it with part C of the pass received by him direct from the Collector of the place of import or from the person authorised as aforesaid, require the importer or exporter to furnish to him a bond with sureties for the payment of the full duty leviable on the liquor to be exported at the rate for the time in force under the Act. The Collector or the Chief Excise Authority of the place of export, or in the case of Burma the Collector of Customs at the place of export in that province, shall then issue orders in part D of the pass for the delivery of the liquor in accordance with the rules in force in such place.

6 *Delivery of liquor and despatch to place of import*—The officer appointed by the Collector or the Chief Excise Authority of the place of export, or in the case of Burma by the Collector of Customs at the place of export in that province, shall then fill in the particulars to be filled up by him on the reverse of part C of the pass and also on part B and shall return the latter to the importer duly endorsed. He shall then issue the liquor in casks, drums or other receptacles duly sealed with his official seal and forward by post part C of the pass to the officer in charge of the bonded warehouse to which the liquor is to be consigned. The importer or his agent shall then have the liquor immediately consigned by rail direct

to the warehouse in the place of import mentioned in the pass, part B of the pass shall accompany the liquor in transit and shall be produced on demand by any excise or police officer not below the rank of Sub Inspector or any revenue officer not below the rank of Ayal Karkun

7 *Verification of the consignment on arrival at the warehouse* On arrival at the warehouse the consignment shall be presented by the importer

ment to see that the seals are intact and the consignment has not been tampered with during transit. He shall then admit the consignment into the warehouse, and draw samples from each cask or drum forming the consignment and examine them to see that the particulars as regards the quantity and strength of the liquor actually ascertained

may prescribe. The quantity found short on arrival and that cleared from the warehouse and the amount of duty paid thereon shall be entered in this register. The aforesaid officers shall then return part C of the pass to the officer in charge of the exporting warehouse through the officers mentioned in the pass after the reverse portion thereof has been duly completed and shall retain on his records part B. In the case of any deficiency in quantity found on arrival of the consignment, if it exceeds the sanctioned rate of wastage allowance of  $\frac{1}{2}$  per cent per hundred miles, the officer in charge of the importing warehouse shall inform the Collector or Chief Excise Authority of the place of export, or in the case of Burma the Collector of Customs at the place of export in that province, of such deficiency, and the amount of the duty due on such excess shall be recovered in the district of export from the exporter.

#### • IMPORTS FROM INDIAN STATES

8 *Import from Indian States*—In the case of imports of Indian made foreign liquor from an Indian State the procedure shall be as follows —

(1) *Importer to obtain pass and execute a bond*—A foreign liquor licensee desiring to import under bond into the Bombay Presidency, Indian made foreign liquor manufactured in an Indian State shall apply, in form I annexed, to the Collector of the place of import or any Abkari Officer duly authorised by him for an import-in bond pass and shall execute with that officer a bond in form IV annexed with sureties for the payment of the full amount of the duty leviable on the liquor to be imported at the rate for the time being in force under the Act. The Collector or such officer as aforesaid, if he sees no reason to the contrary, will issue an import in bond pass, in triplicate, in form III annexed, part A being kept on record in his office, part B

being given to the importer and part C being sent to the excise officer deputed to examine imports of such liquor on arrival in British territory. In the case of import of liquor from the Mysore State a copy of part A shall be sent to the Excise Commissioner in Mysore.

for examination at the place appointed by the Commissioner for such examination. The importer shall present part B of the pass to the excise officer and furnish him at the same time with an invoice of the consignment. In the invoice shall be stated the number of casks or drums, the net and gross weight of each cask or drum, the number of bulk gallons, and the strength and number of proof gallons contained therein.

(3) *Inspection of consignment and despatch to warehouse*—The excise officer shall proceed to the place of examination at the time fixed, compare part B of the pass with part C, examine and test the consignment and note on part B and on the reverse of part C the particulars required in columns 1 to 7 thereof. He shall then re seal the casks, drums or other receptacles and shall record the invoice in his office. The consignment shall then be booked in the presence of the excise officer, and the railway receipt shall be handed over to that officer. The excise officer shall forward part C of the pass with an impression

Part B of the pass shall accompany the liquor in transit.

(4) *Verification of the consignment on arrival at the warehouse*—On arrival at the warehouse the consignment shall be presented by the importer or his agent to the warehouse officer for examination together with part B of the pass. On the reverse of part C the warehouse officer shall enter the quantity, strength and proof gallons of the liquor in each cask, drum or other receptacle as ascertained by him, and send the pass immediately to the Collector through the Examining Excise Officer and the Superintendent of Salt and Excise of the

sub-division  
Circle

He shall then enter the consignment in the register of deposits and withdrawals which shall be kept in such form as the Commissioner may prescribe.

(5) In the case of any deficiency in quantity found on arrival of the consignment, if it exceeds the sanctioned rate of wastage allowance of  $\frac{1}{2}$  per cent per every hundred miles, the officer in charge of the importing warehouse shall recover the amount of duty due on such excess from the importer along with that payable by him on the whole consignment before it is cleared from the warehouse.

### TRANSPORT

9 *Period within which consignment must be cleared from warehouse*  
*Warehouse rent on liquor not cleared*—The whole consignment of liquor imported into and lodged in the warehouse under these rules must be removed therefrom at once and the same time and within a fortnight from the date of receipt in the warehouse. If any liquor remains in the warehouse for a longer period than a fortnight, warehouse rent at the rate of one half anna per week per hulk gallon or at such other rate as may from time to time be prescribed by the Commissioner shall be charged, but in no case shall a consignment or any part thereof be allowed to remain in bond for a period exceeding one month.

10 *Procedure for payment of duty and issue of liquor from warehouse*—When a consignment is offered for removal and calculate the duty due thereon at the rate in force for the time being on the quantity and strength as ascertained at the time of import and recorded in his register. Where the liquor has been imported from an Indian State duty shall at the same time be charged on the quantity, if any, found short on arrival of the liquor as provided in rule 8. The importer shall be required to prepare a challan in duplicate for the amount of duty and warehouse rent, if any, payable by him on the consignment intended to be cleared from the warehouse. The officer in charge of the warehouse shall sign the challan in token of his having satisfied himself that the amount shown therein has been correctly calculated. The importer shall then present the challan and pay the amount mentioned therein into the nearest Government Treasury (in Bombay City at the Office of the Chief Account Officer of Customs, Salt and Opium). One copy of the challan shall remain with the Treasury Officer or the Chief Account Officer of Customs, Salt and Opium, as the case may be, and the other returned to the importer duly signed. The latter shall deliver the challan to the officer in charge of the warehouse who shall note in the register of deposits and withdrawal the amount of duty paid on the consignment and the date of its removal from the warehouse. He shall then grant a transport pass for the consignment under section 13 of the Act.

### GENERAL

11. *Importer to bear all costs and risks of conveyance*—The cost of conveying the consignment from the warehouse to the railway station at the place of export and that of conveying it from the railway station to the bonded warehouse at the place of import, and all risks incidental to such export, import and transport shall be borne by the importer, and all consignments lodged in the warehouse shall be at the risk of the importers concerned.

12 All liquor imported in pursuance of these rules shall be liable to the payment of fees prescribed in Government Notification No. 102 C, dated 11th April 1922, or such other fees as may be leviable from time to time.

**Form I**

*Application for pass to import Indian made Foreign Liquor in bond*

①

## The Collector of

Г.

Please issue a pass for the import of \_\_\_\_\_ gallons of Indian made  
foreign liquor of the strength of \_\_\_\_\_ under bond from the \_\_\_\_\_

Distillery in the Province of \_\_\_\_\_, to the Distillery  
Bonded Warehouse Indian State Bonded Warehouse  
; \_\_\_\_\_, in the District of \_\_\_\_\_, via \_\_\_\_\_ (route)

I am,

We are.

Sir

Your most obedient servant(s).

Foreign Liquor Licensee(s)



## FORM II—PART A

Import in bond *Pass I* for Indian made *Liquor*

(For record in Collector's office or in the office authorised to issue pass)

No. 1 of 19

Mr. Mearns holding a license for

of foreign liquor is permitted to import

gallons of Indian made foreign liquor of the st to the G

Distillery from

to do warehouses at

under the terms of a bond to be ex

him or by the exporter with

Collector of for the

Chief Excise Authority Collector of Customs

duty leviable on such liquor under the Bom Act 1878

The pass will remain in force up to

the day of 19

Collector of Abkari Officer

Date

## FORM II—PART B

Import in bond *Pass II* for Ind an made *Liquor*

(For the Importer(s))

No. 1 of 19

Mr. Mearns holding a license for

of foreign liquor is permitted to import

gallons of Indian made foreign liquor of the st to the G

Distillery from

to do warehouses at

under the terms of a bond to be ex

him or by the exporter with

Collector of for the

Chief Excise Authority Collector of Customs

duty leviable on such liquor under the Bom Act 1878

The pass will remain in force up to

the day of 19

Collector of Abkari Officer

Date

Proof gallons of Indian made foreign liquor

details given in columns 1 to 7 on the received

day been issued

Signature Designation

To the Officer in charge at Distillery

Bonded Ware

## FORM II—PART C

Import in bond *Pass III* for Indian made Foreign *Liquor*

(To be forwarded to the Collector or the Chief Excise Authority of the place of export or in the case of Burma to the Collector of Customs at the place of export in that Province)

No. 1 of 19

Mr. Mearns holding a license for the vend

of foreign liquor is permitted to import

gallons of Indian made foreign liquor of the strength to the Government

Distillery from

Bonded Warehouses at

under the terms of a bond to be executed by

him or by the exporter with the

Collector Collector

Chief Excise Authority Collector of Customs

amount of duty leviable on such liquor under the Bombay Abkari Act 1878

The pass will remain in force up to

the day of 19

Collector of Abkari Officer

Date

Forwarded to who is directed to issue the

Liquor mentioned above

Date Collector { of the

Chief Excise Authority { District

Collector of Customs

## (Reverse of Part C)

Advised		Received	
1	Cask drum or package No.	1	Cask drum or package No.
2	Registered capacity	2	Registered capacity
3	Actual contents	3	Actual contents
4	Hydrometer indication	4	Hydrometer indication
5	Strength	5	Strength
6	Proof gallons	6	Proof gallons
7	Actual contents	7	Actual contents
8	Thermometer indication	8	Thermometer indication
9	Hydrometer indication	9	Hydrometer indication
10	Strength	10	Strength
11	Proof gallons	11	Proof gallons
12	Loss in transit	12	Loss in transit
13	Proof gallons	13	Proof gallons
14	Increase in transit	14	Increase in transit
15	Remarks	15	Remarks

Returned to the officer in charge of the bonded Warehouse at columns 1 to 7 having been duly filed in

Date \*Signature

\*(Of the officer issuing liquor)

Returned to the officer issuing liquor columns 8 to 15 having been duly filed in

Date \*Signature

\*(Of the officer receiving liquor)

Through the Superintendent Salt and Excise

Sub division and the Collector of

Circle

Forwarded

Date Superintendent, Salt and Excise

Supervisor

Forwarded

Date Collector of

## Form II.

## (Reverse of Part B)

Advised		Received	
1	Cask drum or package No.	1	Cask drum or package No.
2	Proof gallons	2	Proof gallons
3	Actual contents	3	Actual contents
4	Thermometer indication	4	Thermometer indication
5	Hydrometer indication	5	Hydrometer indication
6	Strength	6	Strength
7	Proof gallons	7	Proof gallons
8	Loss in transit	8	Loss in transit
9	Proof gallons	9	Proof gallons
10	Increase in transit	10	Increase in transit
11	Remarks	11	Remarks

## Endowment of officer receiving liquor

Compared with the pass received from the officer in charge of the exporting warehouse and recorded

Date

Signature

Designation

### Form VII.

**FORM III--PART B**

Imported in 1969 for foreign liquor manufactured in  
Indian States

(For the Importer)

Mr \_\_\_\_\_  
No \_\_\_\_\_ of 19 \_\_\_\_\_  
holding a license for the vend \_\_\_\_\_

of foreign liquor—<sup>is</sup> permitted to import  
are  
allations of Indian made foreign liquor of the strength of  
to the Government  
from

the  
Duties under the terms  
of a bond to be executed by him with the Collector  
for the amount of duty leviable  
under the Bombay Abkari Act, 1878

The pass will remain in force up to  
day of 13

Collector of <u>Ahmednagar</u>							
Date	Examined and found as noted below —			As ascertained by Examining Officer			
	Cask or Drum No.	Bulk gal or lbm	Strength	Proof gall on	Gross wt shk	Tempe gauge	Speci gth.
	7	2	3	4	5	6	7
Date						Examining Officer's	

Import in bond pass for foreign liquor manufactured in Indian States

(For record in Collector's Office)

of 19.

(c) Is foreign liquor <sup>is</sup> permitted to import  
are <sup>of Indian made</sup> foreign liquor of the strength of  
holding license for the vend

Druggery from  
United Warehouse at  
 some of a bond to be executed by them with  
 Collector of  
 (route) under the  
 to the government

under the Bombay A?kari Act, 1878

day of <sup>19</sup> remain in force up to

Collector of  
Alkari Quarter



## FORM IV

*Form of the Bond to be executed before permission is granted to import Indian made foreign liquor from Indian States*

KNOW ALL MEN by these presents that We (a)

of

and (b)

of

and (b)

are jointly and severally held and firmly bound unto the Secretary of State for India in Council (hereinafter referred to as the Secretary of State) in the sum of (c) rupees [Rs (d)] to be paid to the Secretary of State, his successors in office or assigns or to his or their attorney or attorneys for which payment well and truly to be made we jointly and severally bind ourselves and each and every one of our respective heirs, executors, administrators and representatives by these presents

Signed by the abovenamed (a) } [(Signature(s) of principal(s)]  
in the presence of

(Signature of witness)

Signed by the abovenamed (b) } (Signature of surety)  
in the presence of

(Signature of witness)

Signed by the abovenamed (b) } (Signature of surety)  
in the presence of

(Signature of witness)

Whereas the said (a) <sup>has</sup> been licensed under section 16 of the Bombay Abkari Act, 1878 <sup>have</sup> for the vend of foreign liquors at in the district of

And whereas the Secretary of State has agreed to permit the said (a) to import under a pass Indian made foreign liquor from the to the bonded warehouse at in the of without prior payment of duty and has required the said (a) as a condition of the grant of such permission to enter into the above bond in the sum of (c) rupees [Rs (d)] with two sureties,

Now the condition of the above written bond is as follows —

If the said (a) or <sup>his</sup> ~~their~~ legal representatives shall, within the time mentioned in the said pass, granted under the rules

(a) Principal(s) (b) Sureties ( ) Enter sum in words (d) Enter sum in figures

for the time being in force, deliver or cause to be delivered the foreign liquor shown in the said pass to have been delivered to <sup>him</sup>~~them~~ at the place of issue for import as aforesaid into the custody of the officer in charge of the aforesaid warehouse, or in default thereof shall, on demand, pay or cause to be paid to the Secretary of State duty at the rate per proof gallon leviable under the Bombay Abkari Act, 1878, on such import, on all or any portion of the said foreign liquor which shall not be so delivered, then this bond shall be void, otherwise it shall remain in full force

Dated this                      day of                      19

Signed by the abovenamed [principal(s)] in the presence of                      { [Signature(s) of principal(s)]

and

Signed by the abovenamed (sureties) in the presence of                      { [Signature of surety]

and

(Similarly for the other surety)

(B G G Part I 1923, pages 762—770)

**Sections 35 (2) (c) —RULES FOR THE IMPORT OF SPIRITS FROM BARODA INTO THE TOWN AND ISLAND OF BOMBAY BY THE ALEMBIC CHEMICAL WORKS CO., LTD., BARODA, ON PRE PAYMENT OF DUTY**

52A. No 8929, dated 15th September 1916 —In exercise of the powers conferred by clause (c) of sub section (2) of section 35 of the Bombay Abkari Act, 1878 (Bom V of 1878) the Governor in Council is pleased to make the following rules for the import of spirits from Baroda into the Town and Island of Bombay by the Alembic Chemical Works Company, Limited, Baroda, namely —

1 Duty shall be paid on the spirits imported at the Sea Customs Thrift rate in force for the time being

2 Importation shall be allowed only on permits granted by the Collector of Bombay and the duty on the quantity to be imported shall be paid into the Treasury of the Collector of Bombay before the permit for it is issued and prior to the removal of the spirits from Baroda territory

3 An invoice of each consignment intended for export from Baroda shall be furnished in quadruplicate by the importers to the Excise Inspector at Anand at least eight days before the consignment is ready for export and he shall be informed at the same time of the exact date and hour when the consignment can be examined at the Baroda Railway

**Station** The Inspector will then proceed to Baroda Station on the date notified and will compare the invoice with the number and description of the packages of which the consignment is composed and with the permit issued by the Collector of Bombay and after endorsing them shall return one copy of the invoice to the exporter, forward copies by post, respectively to the Collector of Bombay, and the Excise Officer deputed by the Collector of Bombay under rule 5 for the purpose of examining the consignment, and file the fourth copy in his own office

4 The invoice shall contain, *inter alia*, the following particulars —

- (1) The number of packages,
- (2) the total number of hulk and of proof gallons to be exported, except as regards perfumed spirits of which the total bulk gallons only shall be stated,
- (3) the number of bottles or other receptacles of each description of spirituous preparation and the capacity of those bottles or receptacles,
- (4) the strength of each description of spirituous preparation

5 Each consignment shall, on arrival in Bombay, be taken under the charge of Excise peons to the Old Tobacco Warehouse at Clive Road, and there be examined by an Excise Officer deputed for the purpose by the Collector of Bombay. The Officer so deputed shall gauge the quantity and take samples from each consignment for analysis by the Chemical Analyser. After analysis duty shall be calculated and, if the amount of duty thus ascertained, exceeds the amount previously paid to the Collector as deposit, the difference shall be recovered from the importers before they are allowed to clear the consignment.

(B G G Part I, 1916, page 2062)

*Note*—These rules having been merged in G N Nos 1632 C, dated 8th August 1922 and No 240 C, dated 20th March 1923 have been cancelled by G P R D, No 214 C, dated 20th September 1923

**Sections 9, 19 and 35 (2) (c) — RULES REGULATING THE IMPORT INTO THE BOMBAY PRESIDENCY FOR OR ON BEHALF OF GOVERNMENT OF FOREIGN LIQUOR AND SPIRITUOUS PREPARATIONS**

53. No 1206, dated 28th April 1921 —In exercise of the powers conferred by sections 9, 19 and clause (c) of sub section (2) of section 35 of the Bombay Abkari Act, 1878 (Bom V of 1878), the Government of Bombay are pleased to prescribe the following rules regulating the import into the Bombay Presidency for, or on behalf of, any Government department of foreign liquor and spirituous preparations manufactured in India and excised at tariff rates, namely —

**Extent** 1 These rules apply to the Bombay Presidency, excluding Aden

**Interpretation** 2 In these rules, "foreign liquor" means only those kinds of country liquor and spirituous preparations manufactured therefrom, which are declared by Government from time to time as foreign liquor for the purposes of the Act, by a

notification under sub section (8) of section 3 of the Act, and includes—

- (a) Perfumed spirits, essences of whisky, brandy and rum, and drugs medicines and chemicals containing spirit,
- (b) Grape liquor,
- (c) Malt liquor, and
- (d) All other kinds of liquor, such as spirits of wine, rectified spirits, brandy, whisky, rum, gin and gingerwine, which are liable to duty at the same special rates as those prescribed for liquors in Schedule II, Part II of the Indian Tariff Act, 1894 (VIII of 1894)

3 These rules shall not be applicable in the case of imports of denatured spirits manufactured in India, nor shall they apply to the foreign liquor imported by Government educational institutions for research, teaching or like purposes

4 When any foreign liquor is to be imported into the Bombay Presidency for, or on behalf of, any Government department, *through a contractor*, such contractor shall apply to the Collector of the district into which such liquor is to be imported

5 Such application shall contain the following particulars —

- (a) Name of the Government Department for, or on behalf of, which foreign liquor is to be imported,
- (b) place of import,
- (c) name and place of the distillery from which foreign liquor is to be imported,
- (d) purpose for which foreign liquor is to be imported,
- (e) description of foreign liquor to be imported,
- (f) quantity,
- (g) alcoholic strength,
- (h) number and nature of receptacles or packages to contain foreign liquor,
- (i) route by which foreign liquor is to be imported,
- (j) name of the contractor, and
- (k) designation and address of the contractor

6 Such application shall be sent to the Collector of the district of import, through the head of the Government department for, or on behalf of, which foreign liquor is to be imported. The latter officer shall forward such application, certifying thereon the *bona fides* of the application and the solvency of the contractor

7 On receipt of such application, the Collector shall grant, without recovery of any duty thereon, a permit in quadruplicate. One copy of such permit shall be kept by the Collector on his office record, the second copy shall be sent to the Chief Excise Authority of the district of export, or in the case of imports from any native state, to the Political Agent



accredited to that state, the third copy to the head of the Government department forwarding the application, and the fourth copy shall be handed over to the contractor

Provided that if foreign liquor is to be imported from any native state, the Collector shall first cause a bond in the form attached to these rules to be executed by the contractor before the requisite permit is granted by him

8 In the second copy of the permit to be sent to the Chief Excise Authority of the district of export, the Collector shall, if foreign liquor is to be imported from any part of British India, make an endorsement requesting the former to cause a bond to be executed by the distillers, from whose distillery the liquor is to be despatched in order to recover from them duty on the excess wastage, if any, and to prevent the diversion of the liquor for any other purpose

9 The contractor shall present his copy of the import permit to the Chief Excise Authority of the district of export, or in the case of imports from any native state to the Political Agent accredited to such state, who if he sees no objection will after comparing it with the copy of the permit received direct from the Collector of the district of import issue orders for the delivery of the liquor in accordance with the excise rules in force in his district. The Excise Officer in charge of the distillery from which the liquor is to be issued shall on the presentation of the permit to him, furnish on the reverse of it the following particulars namely —

- (a) the number of packages or receptacles,
- (b)

only shall be stated,

- (c) the number of bottles or other receptacles of each description of the liquor and the capacity of these bottles or receptacles, and
- (d) the strength of each kind of foreign liquor

10 On arrival of the consignments, the permit shall be returned by the contractor to the Collector of the district of import together with a certificate from the head of the Government department concerned. Such certificate shall specify all the particulars referred to in rule 9 as found on immediate examination of the consignments on their arrival at the place of destination

11 On receipt of the permit and certificate, the Collector shall, if foreign liquor is imported from any part of British India, send a copy of the certificate to the Chief

Excise Authority of the district of export for recovery of duty on excess wastage, if any

12 In the case of foreign liquor imported from any native state, the Collector shall, on receipt of the permit and certificate, calculate the wastage allowance at the rate of  $\frac{1}{2}$  per cent per every 100 miles of the distance in transit by the most direct route. If the loss of liquor is found to be in excess of the quantity thus arrived at, the Collector shall charge duty on the differential amount of liquor lost in transit at the full tariff rates in force at the time. The contractor shall pay such amount demanded from him within seven days from the date of demand by the Collector, otherwise the latter shall charge him interest on the amount at the rate of 12 per cent per annum till it is paid by him in full together with the interest accruing thereon. In case of default, the Collector shall take such measures to recover the dues as he may deem necessary.

*In the case of imports from native states Collector to calculate wastage allowance and recover duty on excess loss of liquor in transit*

13 When the head of any Government department wishes to import foreign liquor *without the intervention of any contractor*, he shall apply to the Collector of the district into which he wishes to import such liquor, giving the particulars referred to in items (a) to (i) of rule 5.

*Procedure when liquor is to be imported without the intervention of a contractor*

14 On receipt of such application the Collector shall grant, without recovery of any duty thereon, a permit in triplicate. One copy of such permit shall be kept by the Collector on his office record, the second copy shall be sent to the Chief Excise Authority of the district of export or in the case of imports from any native state to the Political Agent accredited to such state, and the third copy to the head of the Government department making the application.

*Collector to grant permit in triplicate*

15 On receipt of such permit, the head of the Government department concerned shall follow the procedure laid down in rule 9.

*Procedure of head of department on receipt of the permit*

16 On arrival of the consignments the head of the Government department shall note on the reverse of the permits the particulars referred to in rule 9, as found on the immediate examination of the consignments on their arrival at the place of destination, and shall return it to the Collector of the district of import, together with a certificate, stating that every precaution was taken to see that the liquor was not diverted for sale during transit. The returned permit, together with the certificate accompanying it, shall be recorded by the Collector in his office.

*Procedure of head of department.*

## FORM OF BOND

KNOW ALL MEN by these presents that  $\frac{I}{we}$  (a)  
 carrying on business [(aa) together in partnership under the style or firm  
 of

at (aa)]

$\frac{am}{are jointly and severally}$  held and firmly bound unto the Secretary of State  
 for India in Council in the sum of Rs (b) to be paid  
 to the said Secretary of State for India in Council, his successors in office  
 or assigns or to his or their attorney or attorneys for which payment well  
 and truly to be made,  $\frac{I}{we jointly and severally}$  do hereby bind  $\frac{myself}{ourselves}$   
 and each and every one of  $\frac{my}{our respective}$  heirs, executors, administrators  
 and representatives by these presents

Sealed with  $\frac{my}{our}$  seal (s)

Signed by the abovenamed in the presence of

Signed by the abovenamed in the presence of

Whereas the abovenamed (a)

and (aa)

(hereinafter referred to as "the said obligor (s) ")  $\frac{has}{have}$  entered into a  
 contract with the (c)  
 for the supply to the (d) Department at  
 in the Presidency of Bombay excluding Aden of the quantity of foreign  
 liquor described and specified in the schedule hereunder written and  $\frac{has}{have}$   
 applied to the Collector of (e) to permit without  
 requiring prepayment of the Excise duty leviable thereon, under or by  
 virtue of the Bombay Abkari Act, 1878, the import into the said Presi-  
 dency and the transport by (f) of the  
 said quantity of such foreign liquor from (g) at  
 to the

at

And whereas the said Collector of (e) has  
 agreed to permit such import and transport of the said foreign liquor for  
 delivery to the (c) at (d)  
 at aforesaid on condition of  
 the said obligor (s) executing such bond as above written, and the said  
 obligor (s)  $\frac{has}{have}$  agreed to execute the said bond with such conditions as  
 hereunder are written

Now the conditions of the above written bond are such that if the said obligor(s),  $\frac{\text{his}}{\text{their}}$  heirs, executors, administrators or representatives shall and will cause the said quantity of foreign liquor to be duly and safely imported into the said Presidency and transported by the most direct route from (g) at aforesaid to the (d) at in the said Presidency in conformity with the provisions of the Bombay Abkari Act, 1878, or other Act for the time being in force relating to abkari revenue (except as regards prepayment of duty) and of any of the rules, orders, regulations or notifications issued under that Act, and to be there produced and delivered to the (c) at that place within two months from the date of execution of the said bond and shall and will also procure and produce to the Collector of (e) within three months from the date of execution of the said bond, a certificate or other written acknowledgment signed by the (c) at aforesaid showing that the whole quantity of the said liquor has been so delivered to him at the said last mentioned place, less an allowance due to loss on account of wastage and dryage which shall not exceed one half per cent for every 100 miles of the distance by the most direct route between and

And also in the event of the said whole quantity of liquor (after taking into consideration the said allowance) not being certified or acknowledged as delivered to him by the said (c) at

aforesaid if the said obligor(s)  $\frac{\text{his}}{\text{their}}$  heirs, executors, administrators and representatives shall and will, on demand by the said Collector of (e) pay, within seven days from the date of demand to the said Secretary of State for India in Council, his successors or assigns or to the said Collector a sum of money equal to the amount of the full excise import duty which would be payable under the said Abkari Act for the time being in force in respect of the amount of the balance of the said liquor so undelivered if the same were imported into the Presidency of Bombay, but irrespective of the fact whether such balance has or has not actually been so imported, and in the event of  $\frac{\text{his}}{\text{their}}$  failure to pay the said sum within the said period

of seven days,  $\frac{\text{he}}{\text{they}}$  shall and will pay interest on the said sum at the rate of 12 per cent per annum from the date of demand to the date of payment, then the above written bond shall be void and of no effect, otherwise the same shall be and remain in full force and virtue

(a) Here enter the name of the contractor(s)

(aa) Omit if there is no partnership

(b) Here enter the amount of duty payable in respect of the total amount of liquor to be imported.

(c) Here enter the name of the Head of the Government Department on behalf of which the liquor is to be imported

(d) Here enter the name of the Government Department on behalf of which the liquor is to be imported.

(e) Here enter the name of the district into which the liquor is to be imported.

(f) Here enter whether by rail road or both.

(g) Here enter the name of the distillery

*Description and specification of spirit*

Description	Quantities	Strength

Signed, sealed and delivered  
by the abovenamed (a)  
and  
in the presence of  
(two witnesses)

Signature(s)

Signatures.

(B G G, Part I, 1921, pages 1153—1156)

**Section 35 (2) (c) —RULES REGULATING THE IMPORT IN BOND, WITHOUT PAYMENT OF DUTY, OF FOREIGN LIQUORS MANUFACTURED BY THE ALEMBIC CHEMICAL WORKS COMPANY, LIMITED, IN THEIR DISTILLERY AT BARODA INTO THE TOWN AND ISLAND OF BOMBAY FOR EXPORT BY SEA TO FOREIGN COUNTRIES**

54. No 999, dated 19th January 1922 —In exercise of the powers conferred by clause (c) of sub section (2) of section 35 of the Bombay Abkari Act, 1878 (Bom V of 1878) the Government of Bombay are pleased to prescribe the following rules regulating the import in bond, without payment of duty, of foreign liquors (including spirituous preparations) manufactured by the Alembic Chemical Works Company, Limited, in their distillery at Baroda into the Town and Island of Bombay, for export by sea to foreign countries, namely —

1 *Import in bond of foreign liquors, etc., for export*—All kinds of preparations) (herein collectively manufactured by the Alembic Chemical referred to as "the Company"), e allowed to be imported, without payment of duty, into the Town and Island of Bombay, for export by sea to foreign countries, subject to the following provisions

2 *Application to be made for import*—Every time that the Company intend to import a consignment for export, they shall first apply in writing to the Collector of Bombay.

3. *Particulars of application*—Every such application shall contain the following particulars —

- (a) The description of foreign liquor to be imported;
- (b) its quantity,
- (c) its alcoholic strength,
- (d) the number and nature of the receptacles or packages to contain the foreign liquor,

(a) If re enter the name of the contractor(s)

- (e) the route by which the foreign liquor is to be imported,
- (f) the name of the port to which it is to be exported,
- (g) the route by which it is to be exported

4 *Import pass in quadruplicate*—On receipt of such application the Collector of Bombay shall, if he sees no reason to the contrary, grant a pass, in quadruplicate, without recovery of any duty. One copy of the pass will be kept on the Collector's record, the second copy will be sent to the Excise Officer, Railway Lines, Godhra, the third copy to the Collector of Customs, Bombay, and the fourth copy will be handed over to the Company.

5 *Period within which liquor to be imported*—On receipt of the pass, the Company shall import foreign liquor within four Calendar months from the date of the pass, otherwise the pass shall be liable to be cancelled by the Collector of Bombay. In the event of the cancellation of any pass, the Collector of Bombay shall give intimation of the same to the Collector of Customs, Bombay, and to the Company.

6 *Verification by Excise Officer, Railway Lines, Godhra*—The Company shall furnish to the Excise Officer, Railway Lines, Godhra, an invoice in quadruplicate, at least eight days before the consignment is ready for despatch from Baroda, and shall inform him at the same time of the exact date and hour when the consignment can be examined at the Baroda Railway Station. The Excise Officer shall then proceed to the Baroda Station on the date notified and will compare the invoice with the number and description of the packages of which the consignment is composed and with the pass issued by the Collector of Bombay, and after endorsing them, shall return one copy of the invoice to the Company, forward the second copy and the copy of the pass received by him to the Collector of Bombay, the third copy to the Collector of Customs Bombay, and record the fourth copy in his own office. The Collector of Bombay shall forward the copy of the invoice and of the pass thus received to the Excise Officer, Railway Lines, Bombay, for examining the consignment on arrival in Bombay.

7 *Particulars of the invoice*—The invoice shall contain *inter alia* the following particulars—

- (a) The number of packages or receptacles,
- (b) The total number of bulk and proof gallons, except as regards perfumed spirits, pharmaceuticals and toilet preparations containing spirit, of which the total bulk gallons only shall be stated,
- (c) The number of bottles or other receptacles of each description of foreign liquor and the capacity of these bottles or receptacles, and
- (d) The strength of each kind of foreign liquor

8 *Procedure on arrival of consignment in Bombay*—On arrival of a consignment at the Railway Station in Bombay, the Company shall immediately give intimation of the same to the Excise Officer, Railway Lines, Bombay.

9 *Verification by Excise Officer, Railway Lines, Bombay*—On receipt of such intimation, the Excise Officer, Railway Lines, Bombay, shall

verify the consignment with the pass and the invoice received by him from the Collector of Bombay, and arrange to escort the same to the Bonded Warehouse in Bombay. He shall then hand over the same to the Warehouse Officer in charge of the Bonded Warehouse, and shall, after taking the certificate from the latter officer on the pass and on the invoice of his having duly received the same in his charge, return the pass and the invoice, together with his report, to the Collector of Bombay.

10 *Period within which liquor to be exported*—The Company shall arrange to export the consignment of foreign liquor within *six Calendar months* from the date of the pass granted by the Collector of Bombay.

11 *Certificate of export*—As soon as the consignment is exported from Bombay the Collector of Customs, Bombay, shall grant to the Company a certificate giving the particulars of the consignment, the name of the foreign port to which it is exported, the number and date of the import pass under which it was imported, and the date of export. A copy of the certificate shall also be sent by him to the Collector of Bombay.

12 *Procedure after issue of certificate*—On receipt of such certificate from the Collector of Customs, Bombay, the Collector of Bombay shall verify the particulars given therein with those in the pass and invoice. If there is any material difference between the quantity of foreign liquor imported and that exported, the Collector shall, if he is not satisfied with the explanation given by the Company, ask the Company to pay the amount of duty leviable on the difference at the tariff rates in force at the time.

13 (1) *Procedure as to receipt or removal of foreign liquor into or from bonded warehouse in Bombay*—The warehouse Officer in charge of the Bonded Warehouse in Bombay shall not allow any consignment to be kept in the warehouse unless it is banded over to him by the Excise Officer, Railway Lines, Bombay, nor shall he allow any consignment to be taken out of the warehouse for the purpose of export, or for local consumption, unless he has received an order to that effect from the Collector of Customs, Bombay, or other Customs Officer.

(2) An application for such an order shall be made by the Company at least 24 hours before it is intended to remove the consignment for the purpose of export or for local consumption in Bombay, and shall contain the particulars mentioned in Schedule A to the rules.

reason to the contrary, grant permission to the Company to take their consignment to their shop in Bombay. A copy of this permission will be sent by him to the Collector of Customs, Bombay.

15 *Verification of consignment by the Collector of Customs, Bombay*—The Collector of Customs, Bombay, shall then arrange to gauge and test

the consignment deposited in the Bonded Warehouse, and shall inform the Collector of Bombay of the total quantity in bulk and proof gallons and its alcoholic strength

16 *Duty at tariff rates to be paid on liquor consumed locally*—The Collector of Bombay shall then calculate duty at the tariff rates in force at the time, and call upon the Company to pay the amount within seven days from the date of order. If the amount is not paid within this period, he may cancel the permission granted by him

17 *Removal of consignment from the bonded warehouse in Bombay*—On payment of the amount of duty by the Company, the Collector of Bombay shall communicate the date of payment of duty to the Collector of Customs, Bombay, who shall issue orders to the Warehouse Officer in charge of the Bonded Warehouse in Bombay to allow the consignment to be taken out of the warehouse. The Collector of Customs, Bombay, shall communicate to the Collector of Bombay the date on which the consignment was taken out of the warehouse by the Company

18 *Penalty for breach of rules*—(1) In the event of the Company failing to deposit any consignment of foreign liquor imported under these rules in the Bonded Warehouse in Bombay or to export the same by sea to a foreign country except as hereinbefore provided, or in the event of the Company being found to commit any breach of these rules, the Commissioner  
duty for the time  
granted under th

(2) Nothing in this rule shall affect the liability of the Company to punishment under any provision of the Act for a breach of these rules

**SCHEDULE A**  
*Particulars of application*  
(See rule 13)

local consump- tion			No or recepta- cles	No and date of pass under which it was de- posited in the ware- house	Name of the port or place to which it is to be exported or remov- ed	Route by which it is to be exported or removed	Re- marks
1	2	3	4	5	6	7	8



*Section 9, Proviso (i) to Section 12, Section 30 and Section 35 (2) (a) —*  
**RULES REGULATING THE IMPORT INTO THE BOMBAY PRESIDENCY OF DUTY PAID IMPORTED FOREIGN LIQUOR AND INDIAN MADE FOREIGN LIQUOR MANUFACTURED IN BRITISH INDIA OR IN INDIAN STATES ON WHICH DUTY IS PAYABLE**

55. No 1652 C, dated 9th August 1922, as amended by G N No 102 C

Government Notifications, Revenue Department—

No 8708 dated 25th October 1905

No 9605, dated 28th November 1905

No 8550, dated 5th September 1906

dated 20 March 1923 and No 1652 C dated 1st June and 26th July 1923 —In exercise of the powers conferred by section 9, proviso (1) to section 12, section 30 and clause (c) of sub section (2) of section 35 of the Bombay Abkari Act, 1878 (Bom V of 1878), and in supersession of the Government notifications in the Revenue Department, specified in the margin, the Government of

States and imported into the Presidency of Bombay on which excise duty is payable at the special rates prescribed for liquors in Part II of Schedule II to the Indian Tariff Act, 1894, namely —

1 *Extent* —These rules apply to the Bombay Presidency excluding Aden

2 *Interpretations* —In these rules—

(1) "Duty paid imported foreign liquor" means liquor of all kinds imported into British India on which duty leviable under the Indian Tariff Act, 1894, has already been paid

(2) "Indian made foreign liquor" means only those kinds of country liquor and spirituous preparations manufactured therefrom which are declared by Government from time to time as foreign liquor for the purposes of the Bombay Abkari Act, 1878, by a notification under sub section (8) of section 3 of the said Act

3 *Rules not to apply to import of certain liquor* —These rules shall not be applicable in the case of import of denatured spirits, nor to foreign liquor imported by educational institutions for research, teaching or like purposes, nor to foreign liquor imported for or on behalf of Government Departments, nor to a *bona fide* traveller entering the Bombay

or to the Mamlatdar or Mukhtarkar of the taluka or to the Mahalkari of the Mahal or petha into which such liquor is to be imported and in the case of Bombay to the Collector of Bombay

5. *Particulars of application*—Every such application shall contain the following particulars:—

- (a) Name of the importer and his address
- (b) Name of the importer's agent, if any, at the place of export and his address.
- (c) Name and place of the distillery or bonded warehouse or shop from which liquor is to be imported
- (d) Place of import and the number and situation of the licensed shop, house or warehouse to which the liquor is to be conveyed after importation
- (e) Description of liquor to be imported
- (f) Quantity of each kind of liquor to be imported
- (g) Alcoholic strength
- (h) Number and nature of receptacles or packages containing liquor.
- (i) Purposes for which liquor is to be imported
- (j) Route by which liquor is to be imported

imported foreign liquor calculate the pass fee leviable on the quantity of liquor intended to be imported at the rates in force; and in the case of import of Indian made foreign liquor he shall calculate the ex-cise duty and pass fee leviable on the quantity of each kind of foreign liquor

ss fee payable  
sent the said  
been checked  
applicant shall  
treasury or in

the case of Bombay to the Chief Account Officer of Customs, Salt and Opium, Bombay. The treasury officer or the Chief Account Officer of Customs, Salt and Opium, Bombay, as the case may be, shall receive the money and sign both the copies of the challan, one of which shall be returned to the applicant and the other retained on his office records. The applicant shall then present the receipted challan to the Collector or other officer authorized to grant the import pass. The latter shall in the case of duty-paid imported foreign liquor prepare

or in the case of import from the Civil and Military station of Bangalore, to the Collector, Civil and Military station, Bangalore or in the case of import from any Indian State to the Political Agent accredited to the State, and part IV shall be handed over to the applicant

7 *Procedure of importer of duty paid imported foreign liquor and Excise Officer at place of export before liquor is despatched*—In the case of duty paid imported foreign liquor the importer or his agent shall present his copy of the import pass to the Excise Officer of the taluka or range in which the shop from which such liquor is to be purchased is situated. The latter shall see that the quantity and description of the liquor contained in the hottles, packages or other receptacles intended to be exported under the said pass exactly correspond with the particulars given therein and that they are securely packed in his presence. He shall then seal

Officer to examine the consignment to satisfy himself that the seals on the packages are intact and that the number of packages tallies with that shewn in the pass. If the seals are found to have been tampered with in transit, the Examining Officer shall break open the packages and see that the contents thereof are in accordance with the pass.

8 *Procedure of importer and Excise authorities of place of export before Indian made foreign liquor is issued*—In the case of import of Indian made foreign liquor the importer or his authorised agent shall present part IV of the import pass to the Chief Excise authority of the district of export or in the case of import from the Civil and Military station of Bangalore, to the Collector, Civil and Military station, Bangalore, or in the case of imports from an Indian State to the

no objection,  
received by  
the delivery  
of the liquor in accordance with the excise rules in force in his district. He shall then return to the importer part IV of the pass and send parts II and III received by him to the Excise Officer in charge of the distillery or bonded warehouse from which the liquor is to be issued. The importer shall present part IV of the pass to the officer in charge of the distillery or warehouse from which the liquor is to be removed. The latter shall then measure out and test the contents of each cask, drum, package, or other receptacle and shall seal with his official seal each such cask, drum, package, or other receptacle. He shall then fill in the particulars on the reverse of parts II, III and IV of the pass intended to be filled up by him, hand over the importer's copy to him to accompany the consignment, forward part III with the impression of the seal used to the officer who issued the import pass and retain part II on his records.

9 *Copy of pass to be forwarded to examining officer*—The officer who issued the pass to whom part III of the pass has been returned under rule 8 shall forward it immediately to the Excise Officer concerned for examination and verification of the consignment in the manner indicated in the following rules.

10 *Examination of Indian made foreign liquor imported from British India*—In the case of imports from any place in British India, the Examining Excise Officer, shall, on receipt of intimation from the importer of the arrival of the consignment at the place appointed for examination, at once proceed to it, or if he is otherwise engaged or unable to attend personally, he shall at once depute his subordinate, if any, or report the fact to his immediate superior in order that the latter may depute some suitable officer to examine the consignment without delay. The examination shall consist of—

(1) Comparing the numbers and other particulars on each cask, drum, package, or other receptacle comprising the consignment with those shown in the pass,

(2) Seeing that the seals thereon are intact and in accordance with the impression thereof supplied by the officer of the exporting distillery or warehouse, and

(3) Verifying the total quantity of liquor imported as indicated by the quantity marked on each such cask, drum, package or other receptacle with that shown in the pass, and on which duty has already been paid.

If the Examining Excise Officer finds that duty or pass fee was short levied, he shall report the fact to his immediate superior so that steps may be taken to recover the difference.

11 *Examination of Indian made foreign liquor imported from Indian States*—In the case of imports from an Indian State the importer shall give to the officer who granted the import pass at least three days' previous intimation of the date and hour when the consignment will be ready for examination at the place appointed for that purpose. The Examining Excise Officer to whom part III of the pass has been sent by the aforesaid officer shall then proceed to the place of examination or if he is otherwise engaged or unable to attend personally on the date fixed he shall at once depute his subordinate, if any, or report the fact to his immediate superior in order that the latter may depute some suitable officer to examine the consignment without delay. The examination shall consist of seeing—

(1) that the particulars given in part III of the pass exactly tally with those shown in the pass accompanying the consignment

(2) that the number of casks, drums, or packages or other receptacles brought for examination corresponds with that shown in the pass

(3) that the seals on the casks, drums, packages or other receptacles comprising the consignment are intact and correspond with the impressions thereof supplied by the officer in charge of the exporting distillery or warehouse

(4) that the contents of each of the casks, drums, packages or other receptacles as gauged by the examiner tally with those shown in the pass

(5) that the strength of the liquor contained in each cask, drum, package or other receptacle as ascertained by the examiner by the hydrometer test (in the case of liquor of which the real strength can be so ascertained) corresponds with that shown in the pass.

In the case of liquor the real strength of which cannot be so

ascertained, the Examining Excise Officer shall draw samples of each kind of foreign liquor from each cask, drum, or other receptacle, seal them with his own seal in the presence of the importer or his agent and after labelling them as shown in the margin shall forward them, through the Collector of the district concerned to Excise Analyst, Government Distillery, Nasik, or

No of pass	
Date of pass	
Description of	
Foreign Liquor	
No and date of	
forwarding	
letter	

the Chemical Analyser, Sind, according as the place of import is in the Presidency proper or Sind, for the purpose of analysis

12 *Removal of consignment Excess duty payable*—When the consignment has been examined as aforesaid the Examining Excise Officer shall note the result of his examination on the reverse of part III

the Chief Account Officer of Customs, Salt and Opium, Bombay, the difference in duty, if any, leviable on the consignment if on examination of the samples by the Excise Analyst or the Chemical Analyser Sind, as the case may be, it is found that full duty was not recovered therein in the first instance

13 *Consignment may be removed to a customs or bonded warehouse in certain cases*—In the case of those foreign liquor licensees who have previously obtained the permission of the Collector to bottle liquor in a customs or other bonded warehouse established for the purpose after payment of the necessary bottling fees, the Examining Excise Officer shall allow their consignments of foreign liquor to be taken to such warehouse

14 *Recovery of excess duty*—On receipt of the report from the Excise Analyst or the Chemical Analyser, the Examining Excise Officer shall calculate the duty due on the consignment in accordance with the report and return the pass with his report to the Collector through his immediate superior stating what excess duty, if any, is recoverable from the importer. The Collector shall then take the necessary steps to recover the amount from the importer

(B G G, 1922, Part I, pages 2024 )

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*Note*—The above notification having replaced the Commissioner's Notification No 6800, dated 21st November 1904, the latter notification is cancelled by the Commissioner of Customs, Salt and Excise's Notification No 120—9/21, dated the 9th October 1922

## IMPORT PASS.

Counterfoil.

Pass for the import of duty-paid Imported Foreign Liquor.

No.

Date

Mr.  
Messrs.

(s) holding Wholesale and Importer's License No (s) of  
is hereby authorised to import the undermentioned Foreign liquor from  
 the licensed foreign liquor shop at  
his \* licensed premises at  
to their via  
 for the purpose of

This pass will remain in force up to

 $\frac{s}{p} \frac{m}{m}$  of the

192

*Description of Spirit, etc*

Number of packages	Kind of Foreign Liquor	Quantity in dozens	Amount of fee paid

Collector

(a)-(c) These words should be deleted when the liquor is to be imported by a private person  
 \* The word "licensed" should be deleted when the liquor is to be removed to private premises.

B.

## IMPORT PASS.

Pass for the import of duty-paid Imported Foreign Liquor

No

Date,

Mr.  
Messrs.

(s) holding Wholesale and Importer's License No (s) of  
is hereby authorised to import the undermentioned Foreign liquor from  
 the licensed foreign liquor shop at  
his \* licensed premises at  
to their via  
 for the purpose of

This pass will remain in force up to

 $\frac{s}{p} \frac{m}{m}$  of the

192

*Description of Spirit etc*

Number of packages	Kind of Foreign Liquor	Quantity in dozens	Amount of fee paid

Collector.

(a)-(c) These words should be deleted when the liquor is to be imported by a private person  
 \* The word "licensed" should be deleted when the liquor is to be removed to private premises  
 Certified that the duty paid imported foreign liquor covered by this pass has been issued to the importer in accordance with the terms of this pass.

B

Excise Officer.

## B

## I

*Form of pass for the import of Indian-made Foreign liquor from places*  
*British India*  
*12 Indian States*

(To be recorded in  
 the Collector's Office)  
 Issuing Officer's

No of

Date \_\_\_\_\_

Name of Importer \_\_\_\_\_

Address of Importer \_\_\_\_\_

Name of Agent \_\_\_\_\_  
 (at the place of export)

Address of Agent \_\_\_\_\_

Name and place of Distillery or Warehouse  
 from which liquor is to be imported } \_\_\_\_\_

Place of import \_\_\_\_\_

No and situation of licensed shop, or \_\_\_\_\_

No and situation of private residence, or \_\_\_\_\_

Situation of bonded warehouse to which liquor is to be conveyed } \_\_\_\_\_

*Particulars of liquor to be imported*

Description of liquor	Quantity	Alcoholic strength
	Imperial Gallons	

Purpose of Import \_\_\_\_\_

Amount of duty paid Rs \_\_\_\_\_

## II

*Form of pass for the import of Indian-made Foreign liquor from places*  
*British India*  
*12 Indian States*

(To be forwarded to the Chief Excise Authority of the district of export or in the case of imports from Indian States to the Political Agent accredited to the State for transmission by him to the Chief Excise Authority of the district of import)

No of

Dated \_\_\_\_\_

Mr \_\_\_\_\_

of \_\_\_\_\_

having paid into the Treasury at \_\_\_\_\_

the sum of Rs (\_\_\_\_\_) \_\_\_\_\_

only on account of duty on the under noted quantity of liquor—

Description of liquor	Quantity	Alcoholic strength
	Imperial Gallons	

through his Agent Mr \_\_\_\_\_  
 residing at \_\_\_\_\_ from the

distillery \_\_\_\_\_  
 bonded warehouse at \_\_\_\_\_ in the

Province or Indian State of \_\_\_\_\_

to his Licensed shop No \_\_\_\_\_ situated  
 House

## B—continued

## I—(Obverse)—continued

Route by which liquor }  
is to be imported }Date up to which pass }  
will be in force }Collector or other Abkari  
Officer duly authorised  
in this behalf

No of

Copy with Parts II and III of the pass  
forwarded with compliments to  
the Collector (or the Chief  
Political Agent accredited  
Excise Authority) of the District  
to the State of  
for favour of disposal in accordance with  
the rules referred to in Parts II and III

Dated

Collector or other officer  
duly authorised

## II—(Obverse)—continued

at \_\_\_\_\_ or to the bonded  
warehouse at \_\_\_\_\_  
the said quantity of liquor for the purpose of  
bottling  
sale

private consumption

This pass will remain in force up to the  
evening of theCollector  
(or other Abkari Officer duly  
authorised in this behalf)

No of 192

Date

Copy with Part III of the pass forwarded  
to the Officer in charge of the Distillery  
or Warehouse at \_\_\_\_\_ for  
disposal in accordance with the rules  
referred to above

Collector  
Chief Excise Authority  
Political Agent

(Reverse of II)

Details of liquor issued from the Distillery  
or bonded warehouse at

Description of liquor	Cask, drum or package No	Registered capacity	Actual contents	Thermometer Indication	Hydrometer Indication	Strength	Proof gallons	Remarks
	C	C						

Signature

Date

Officer in charge of distillery  
or bonded warehouse  
at \_\_\_\_\_



## B—continued

## III

*Form of pass for the import of Indian  
made Foreign liquor from places  
in British India  
in Indian States*

(To be forwarded to the Chief Excise Authority of the district of export or in the case of imports from Indian States to the Political Agent accredited to the State for transmission by him to the Officer in charge of the distillery or warehouse from which the liquor is to be issued and for completion and return by the latter Officer to the Officer who issued the pass.)

No of

Dated \_\_\_\_\_

Mr \_\_\_\_\_

of \_\_\_\_\_

having paid into the Treasury at \_\_\_\_\_

the sum of Rs (—) only on

account of duty on the under noted quantity of liquor—

Description of liquor	Quantity	Alcoholic strength
	Imperial gallons	

is hereby permitted under and subject to the rules published in the Bombay Government Gazette under Government Notification Revenue Department No 1652 C, dated 9th August 1922 to import through his Agent Mr \_\_\_\_\_

residing at \_\_\_\_\_  
from the \_\_\_\_\_ distillery  
bonded warehouse

at \_\_\_\_\_ in

the Province or Indian State of \_\_\_\_\_ to

## IV

*Form of pass for the import of Indian  
made Foreign liquor from places  
in British India  
in India States*

(For the importer to be presented by him to the Chief Excise Authority of the district of export or in case of imports from Indian States to the Political Agent accredited to the State and the Officer in charge of the distillery or warehouse from which the liquor is to be removed and to accompany the consignment.)

No of

Dated \_\_\_\_\_

Mr \_\_\_\_\_

of \_\_\_\_\_

having paid into the Treasury at \_\_\_\_\_

the sum of Rs (—) only on

account of duty on the under noted quantity of liquor—

Description of liquor	Quantity	Alcoholic strength
	Imperial gallons	

is hereby permitted under and subject to the rules published in the Bombay Government Gazette under Government Notification Revenue Department No 1652 C, dated 9th August 1922 to import through his Agent Mr \_\_\_\_\_

residing at \_\_\_\_\_  
from the \_\_\_\_\_ distillery  
bonded warehouse at \_\_\_\_\_ in

the Province or Indian State of \_\_\_\_\_ to

## B—continued

## III—(Obverse) continued

his licensed shop No \_\_\_\_\_  
house  
 situated at \_\_\_\_\_ or to  
 the bonded warehouse at \_\_\_\_\_  
 the said quantity of liquor for the purpose of  
bottling  
sale  
 private consumption

This pass will remain in force up to the  
 evening of the \_\_\_\_\_

Collector (or other Abkari  
 Officer duly authorised  
 in this behalf)

## (Reverse III)

Details of liquor issued from the distillery or bonded  
 warehouse at \_\_\_\_\_

Description of liquor	Cask drum or package No	Registered capacity	Actual contents	Thermometer Indication	Hydrometer Indication	Strength	Proof gallons	Remarks
		G	G					

No \_\_\_\_\_ of \_\_\_\_\_

Dated \_\_\_\_\_

Returned to the\*  
 The quantity of liquor mentioned above has  
 this day been issued by me. The impression of  
 the seal used by me accompanies

Officer in charge of distillery  
 or bonded warehouse  
 at \_\_\_\_\_

No \_\_\_\_\_ of \_\_\_\_\_

V

Forwarded to the Excise Officer in charge  
 for examination of the consigna-  
 ment on arrival and report

Date \_\_\_\_\_ Signed \_\_\_\_\_

\*Here enter designation of officer issuing pass

## IV—continued

his licensed shop No \_\_\_\_\_ situated at  
house  
 \_\_\_\_\_ or the bonded warehouse at \_\_\_\_\_  
 the said quantity of liquor for the purpose of  
bottling  
sale  
 private consumption

The pass will remain in force up to  
 the evening of the \_\_\_\_\_

Dated \_\_\_\_\_

Collector (or other Abkari  
 Officer duly authoris-  
 ed in this behalf)

## (Reverse IV)

Details of liquor issued from the distillery or bonded  
 warehouse at \_\_\_\_\_

Description of liquor	Cask drum or package No	Registered capacity	Actual contents	Thermometer Indication	Hydrometer Indication	Strength	Proof gallons	Remarks
		G	G					

Signature \_\_\_\_\_

Date \_\_\_\_\_

Officer in charge of distillery  
 or bonded warehouse  
 at \_\_\_\_\_



**Section 35 — RULES FOR IMPORT IN BOND OF SPIRITUOUS MEDICINAL  
AND TOILET PREPARATIONS**

56. \*No 1652 Dated 28th May 1923 :—In exercise of the powers conferred by sections 9, 12 and 35 of the Bombay Abkari Act, 1878 (Bom V of 1878), the Government of Bombay is pleased to make the following  
 . . . . . et prepara-  
 . . . . . Presidency  
 . . . . . the storage  
 thereof in and transport from bonded warehouses established in the  
 Bombay Presidency —

**PRELIMINARY**

1 *Extent* —These rules apply to the Presidency of Bombay including Sind but excluding Aden

2 *Definitions* —In these rules—

(a) “Commissioner” means in the province of Sind the Commissioner in Sind and elsewhere the Commissioner of Customs, Salt and Excise, Bombay.

(b) “Bonded Warehouse” means a warehouse or a part of a Government Distillery appointed by the Commissioner as a warehouse for the receipt and storage under bond of medicinal and toilet preparations containing spirit of Indian manufacture and imported into the Bombay Presidency from any place in British India or from an Indian State

(c) “The Act” means the Bombay Abkari Act, 1878

**IMPORT FROM BRITISH INDIA**

3 *Importer to apply to Collector or other duly authorised Abkari officer*

officer duly authorized in this behalf, of the place in which is situated the warehouse to which such preparation when imported is to be conveyed

4 *Issue of pass* —In the absence of any objection the Collector or any other officer duly authorised in this behalf shall, on receipt of the application as aforesaid, issue an import in bond pass in triplicate in Form II hereto annexed Part A of the pass shall be kept on record in his office, part B shall be handed over to the importer or to the person authorised by him to receive it, and part C shall be sent by post to the Collector or the Chief Excise Authority of the place of export, or in the case of Burma to the Collector of Customs at the place of export in that province

5 *Condition to be fulfilled before delivery of the medicinal or toilet preparation at place of export* —The importer, or his agent at the place of export, shall present his copy of the import in bond pass to the Collector or the Chief Excise Authority of the place of export, or in the case of Burma to

\* These rules were published provisionally under the above number and date but Government have in their Resolution of the same date directed that they should be brought into operation at once

the Collector of Customs at the place of export in that province, who, if he sees no objection will, after comparing it with part C of the pass received by him direct from the Collector of the place of import or from an officer authorised as aforesaid, require the importer or exporter to execute with him a bond with sureties for the payment of the full amount of duty leviable on the medicinal or toilet preparation to be exported at the rate for the time being leviable on its import into the Bombay Presidency. The Collector or the Chief Excise Authority of the place of export, or in the case of Burma the Collector of Customs at the place of export in that province, will then issue orders on<sup>v</sup> part C of the pass for the delivery of the medicinal or toilet preparation in accordance with the excise rules in force in such place.

6 *Delivery of medicinal or toilet preparation and despatch to place of import*—The officer deputed by the Collector or by the Chief Excise Authority of the place of export or in the case of Burma by the Collector of Customs at the place of export in that province will then fill in the particulars to be filled up by him on the reverse of part C of the pass and also on part B and shall return the latter to the importer duly endorsed. He will then issue the preparation in drums or other receptacles duly sealed with his official seal and forward by post part C of the pass to the officer in charge of the bonded warehouse to which the preparation is to be consigned. The importer or his agent shall then have the preparation immediately consigned by rail or in the case of Burma by steamer, direct to the warehouse in the place of import mentioned in the pass. part B of the pass shall accompany the preparation in transit and shall be produced on demand made by any excise or Police officer not below the rank of a Sub Inspector or by any Revenue officer not below the rank of an Ayal Karkun.

7 *Verification of the consignment on arrival at the warehouse*—On arrival at the warehouse the consignment shall be presented by the importer or his agent to the warehouse officer for examination together with part B of the pass. Such officer shall compare the particulars given in part B with those shown in part C and if they are found to tally, he shall examine the consignment to see that the seals are intact and the consignment has not been tampered with during transit. He shall then admit the consignment into the warehouse and draw in the presence of the importer or his authorized agent one sample from each drum forming the consignment or if the consignment consists of bottles one sample for every 25 bottles or less and forward such samples to the Excise Analyst, Nasik Distillery, for analysis and test of the amount of proof spirit contained therein for the purpose of checking the declared strength. In sampling the preparations the warehouse officer shall follow such procedure as the Commissioner may prescribe. The consignment shall then be entered in the register of deposits and withdrawals which shall be kept in such form as the Commissioner may prescribe. The quantity found short on arrival and that cleared from the warehouse and the amount of duty paid thereon shall be entered in this register. The aforesaid officer shall then return part C of the pass to the officer in charge of the exporting warehouse.

through the officers mentioned in the pass after the reverse portion thereof has been duly completed and shall retain on his records part B. In the case of any deficiency in quantity found on arrival of the consignment, if it exceeds the sanctioned rate of wastage allowance of  $\frac{1}{2}$  per cent per hundred miles, the officer in charge of the importing warehouse shall inform the Collector or the Chief Excise Authority of the place of export, or in the case of Burma, the Collector of Customs at the place of export in that province of such deficiency, and the amount of the duty due on such excess will be recovered in the district of export from the exporter.

#### IMPORTS FROM INDIAN STATES

8 *Import from Indian States*—In the case of imports from an Indian State of medicinal or toilet preparations containing spirit of Indian manufacture the procedure shall be as follows—

(1) *Importer to obtain pass and execute a bond*—Any person desiring to import under bond into the Presidency from an Indian State medicinal or toilet preparations containing spirit of Indian manufacture shall apply, in Form I annexed to these rules, to the Collector of the place of import or any Abkari officer duly authorised in this behalf for an import in bond pass and shall execute with that officer a bond in Form IV annexed hereto with sureties for the payment of the full amount of the duty leviable on the preparations to be imported at the rate in force for the time being. The Collector, or such authorized officer as aforesaid, if he sees no reason to the contrary, will issue an import in bond pass in triplicate, in Form III hereto annexed, part A being kept on record in his office, part B being given to the importer and part C being sent to the Excise Officer deputed to examine imports of such liquor on arrival in British territory. In the case of import from the Mysore State a copy of part A shall be sent to the Excise Commissioner in Mysore.

(2) *Information to be furnished by importer to Excise Officer*—The

consignment will be ready for examination at the place appointed by the Commissioner for such examination. The importer shall present part B of the pass to the Excise Officer and furnish him at the same time with an invoice of the consignment. In the invoice shall be stated the number of drums or other receptacles, the net and gross weight of each drum or receptacle, the number of bulk gallons, and the strength and number of proof gallons contained therein.

(3) *Inspection of consignment and despatch to warehouse*—The Excise Officer shall proceed to the place of examination at the time fixed, compare part B of the pass with part C, examine the consignment to see that the seals are intact and the consignment has not been tampered with during transit. If seals on any of the drums or other receptacles are found to have been tampered with the Excise Officer shall in the case of such drums, measure the contents thereof by the

standard gallon measure and graduated glass measure and in the case of other receptacles see that the number of bottles contained therein is correct and they are intact. He shall then note the result of his examination on part B and the particulars on the reverse of part C intended to be filled up by him. He shall then reseal such drums or other receptacles and shall record the invoice in his office. The consignment shall then be booked in the presence of the Excise Officer and the railway receipt shall be handed over to that officer. The Excise Officer shall forward part C of the pass with an impression of the seal used in re-sealing the railway receipt to the Excise Officer at the warehouse. The Excise Officer at the warehouse, on endorsing the railway receipt for delivery to the importer, shall hand it over to the latter. Part B of the pass shall accompany the preparations in transit.

(4) *Verification of the consignment on arrival at the warehouse—* On arrival at the warehouse the consignment shall be presented by the importer or his agent to the warehouse officer for examination to

the procedure laid down in sub rule (3) to satisfy himself that the contents are correct. He shall then draw, in the presence of the importer or his authorised agent one sample from each drum or receptacle or if the consignment consists of bottles one sample for every 25 bottles or less and forward such samples to the Excise Analyst Nasik Distillery, for analysis and test of the amount of proof spirit contained therein for the purpose of checking the declared strength. He shall then enter the consignment in the register of deposits and withdrawals which shall be kept in such form as the Commissioner may prescribe. On receipt of the report from the Excise Analyst the Warehouse Officer shall fill in columns 6 to 10 on the reverse of part C in connection with the preparations contained in each drum or other receptacle and send the pass immediately to the Collector of the district through the Examining Excise Officer and the Superintendent of Salt and Excise of the sub division.

(5) In case of any deficiency in quantity found on arrival of the consignment, if it exceeds the sanctioned rate of wastage allowance of  $\frac{1}{2}$  per cent per every hundred mules the officer in charge of the importing warehouse shall recover the amount of duty due on such excess from the importer along with that payable by him on the whole consignment before it is cleared from the warehouse.

#### TRANSPORT

9 *Period within which consignment must be cleared from warehouse* Warehouse retention tickets for alcohol or toilet preparations, of cleared—The whole

consignment of medicinal or toilet preparations imported into and lodged in the warehouse under these rules must be removed therefrom at once and the same time and within a fortnight from the date of receipt in the warehouse. If any preparation remains in the warehouse for a longer period than a fortnight, warehouse rent at the rate of one half anna per week per bulk galloon or at such other rate as may from time to time be prescribed by the Commissioner shall be charged, but in no case shall a consignment or any part thereof be allowed to remain in bond for a period exceeding one month.

10 *Procedure for payment of duty and issue of medicinal or toilet preparations from warehouse*—When an importer desires to remove a consignment from a warehouse he shall present an application to the officer in charge of the warehouse requesting permission to do so. The said officer shall then examine the consignment offered for removal and calculate the duty due thereon at the rate for the time being applicable thereto on the quantity as ascertained by him at the time of import and recorded in his register and on the strength reported by the Excise Analyst at the time of import and recorded in his register. Where the preparation has been imported from an Indian State duty shall at the same time be charged on the quantity, if any, found short on arrival of the preparation as provided in rule 8. The importer shall be required to prepare a challan in duplicate for the amount of duty and warehouse rent, if any, payable by him on the consignment intended to be cleared from the warehouse. The officer in charge of the warehouse shall sign the challan in token of his having satisfied himself that the amount shown therein has been correctly calculated. The importer shall then present the challan and pay the amount mentioned therein into the nearest Government Treasury (in Bombay City at the office of the Chief Account Officer of Customs, Salt and Opium). One copy of the challan shall remain with the Treasury Officer or the Chief Account Officer of Customs, Salt and Opium as the case may be and the other shall be returned to the importer duly signed. The latter shall deliver the challan to the officer in charge of the warehouse who shall note in the register of deposit and withdrawals the amount of duty paid on the consignment and the date of its removal from the warehouse. He shall then grant a transport pass for the consignment under section 13 of the Act.

#### GENERAL

11 *Importer to bear all costs and risks of conveyance*—The cost of conveying the consignment from the warehouse to the railway station at the place of export, and that of conveying it from the railway station to the bonded warehouse at the place of import, and all risks incidental to such export, import and transport shall be borne by the importer, and all consignments lodged in the warehouse shall be at the risk of the importer concerned.



## FORM I

(See Rules 3 and 8)

*Application for pass to import in bond medicinal or toilet preparations  
containing spirit of Indian manufacture*

(Date \_\_\_\_\_)

To  
The Collector of

Sir,

Please issue a pass for the import in bond of the marginally noted <sup>medicinal</sup> ~~toilet~~

Name of preparation	Quantity in bulk gallons	Quantity in proof gallons	Strength

preparations containing spirit of  
Indian manufacture from the  
Distillery  
Bonded warehouse in the  
Province of \_\_\_\_\_  
India State to the Distillery  
at \_\_\_\_\_  
of \_\_\_\_\_  
Bonded warehouse  
in the District  
via (route)

I am,  
We are,

Sir,

Your most obedient servant(s),

[Signature(s) of applicant(s)]

**FORM II--PART C**  
(See rule 4)

(See rule 4.)

*Import in bond pass for medicinal or toilet preparations containing spirit of Indian manufacture.*

(To be forwarded to the Collector or the Chief Executive Authority of the place of export or in the case of Unruia to the Collector of Customs at the place of export in that Province.)

No. of 19 .

Mr

is permitted to import the undermentioned quantities of medicinal preparations containing spirit of Indian manufacture from the Government Bonded Warehouse (route) under the terms of a licence issued to him or by the exporter with the view of being re-exported by them.

Chief Excise Authority of for the amount of duty  
Collector of Customs  
payable on such preparations under the Bombay Abolition  
Act 18-8 -

Name of Preparation	Quantity		Strength
	In bath gallons	In proof gallons	

The pass will remain in force up to p.m. on the day of 19

Collector of

### Abstract Officer

Forwarded to [redacted] who is directed to issue the preparation mentioned above

That

Collector

Chief Executive of the District

University of Toronto  
Collection of Northwest

FORM II—PART B  
(See rule 4)

(See Table 1)

Import (in bond) for medicinal or technical purposes

For the Importer(s) I  
No. of 19

五

is permitted to import the un-  
dermentioned quantities of medicinal preparations  
of tablet form in the quantity of one hundred thousand tablets per month from the Government Distillery at Bombay Warehouse from the date of the issuance of this order under the terms of the order of the Government of India in the year 1947 and in the year 1948 and in the year 1949 and in the year 1950 and in the year 1951 and in the year 1952 and in the year 1953 and in the year 1954 and in the year 1955 and in the year 1956 and in the year 1957 and in the year 1958 and in the year 1959 and in the year 1960 and in the year 1961 and in the year 1962 and in the year 1963 and in the year 1964 and in the year 1965 and in the year 1966 and in the year 1967 and in the year 1968 and in the year 1969 and in the year 1970 and in the year 1971 and in the year 1972 and in the year 1973 and in the year 1974 and in the year 1975 and in the year 1976 and in the year 1977 and in the year 1978 and in the year 1979 and in the year 1980 and in the year 1981 and in the year 1982 and in the year 1983 and in the year 1984 and in the year 1985 and in the year 1986 and in the year 1987 and in the year 1988 and in the year 1989 and in the year 1990 and in the year 1991 and in the year 1992 and in the year 1993 and in the year 1994 and in the year 1995 and in the year 1996 and in the year 1997 and in the year 1998 and in the year 1999 and in the year 2000 and in the year 2001 and in the year 2002 and in the year 2003 and in the year 2004 and in the year 2005 and in the year 2006 and in the year 2007 and in the year 2008 and in the year 2009 and in the year 2010 and in the year 2011 and in the year 2012 and in the year 2013 and in the year 2014 and in the year 2015 and in the year 2016 and in the year 2017 and in the year 2018 and in the year 2019 and in the year 2020 and in the year 2021 and in the year 2022 and in the year 2023 and in the year 2024 and in the year 2025 and in the year 2026 and in the year 2027 and in the year 2028 and in the year 2029 and in the year 2030 and in the year 2031 and in the year 2032 and in the year 2033 and in the year 2034 and in the year 2035 and in the year 2036 and in the year 2037 and in the year 2038 and in the year 2039 and in the year 2040 and in the year 2041 and in the year 2042 and in the year 2043 and in the year 2044 and in the year 2045 and in the year 20

Chief Excise Authority of  
Collector of Customs  
of duty leviable on such preparatio  
Bombay Alihar Act 189

Volume of 1 refa ration	Quantity	in proof gallons

The pass will remain in force up to  
the day of 19 -

Collector

## Abl.

1 roof gallons of tar for the preparation of Indian manufacture a given in column 1 to 2 on the reverse has been issued

**Abstract**

## Deviation

**D**

**THE**

FORM II—PART A  
(See rule 6)

(we rule!)

Important word: pass for not aimed at toilet preparation  
 Items containing spirit of Indian manufacture

(For record in collector's office or in the office of the collector and ordered to issue Pass.)

of 19

157

is permitted to import the undermentioned quantities of medicinal preparations containing spirits of colic to the Government Collector.

or by the exporter with the Chief Excise Authority  
(Collector of Customs)  
of for the amount of duty leviable on such  
provisions under the Income Tax Act 1878 —

Name of Freon ration	Quantity		Strength
	In bulk gallons	In proof gallons	

The pass will remain in force up to \_\_\_\_\_  
the \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_ p in ap

Collector of

Abstract continued

Late

Advised		1 cented		Advised		Received	
Drum or package No	1	Registered capacity	2	Drum or package No	1	Registered capacity	2
Actual contents	3	Thermometer indication	4	Actual contents	3	Thermometer indication	4
Strength	5	Hydrometer indication	6	Strength	5	Hydrometer indication	6
1 roof gallons	7	1 roof gallons	8	1 roof gallons	7	1 roof gallons	8
Loss in transit	9	1 roof gallons	10	Loss in transit	9	1 roof gallons	10
Increase in	11	Strength	12	Increase in	11	Strength	12
1 roof gallons	13	1 roof gallons	14	1 roof gallons	13	1 roof gallons	14
Remarks	15			Remarks	15		

(Endorsement of officer receiving Medical  
toilet preparations)

Compared with the pass received from the  
in charge of the exporting warehouse and ret

Date

Signature

Designation

Returned to the officer in charge of the  
Dilchery at columns 1 to 7 having  
been duly filled in

Date

Signature

\*(of the officer issuing preparations)  
Designation

Returned to the officer issuing preparations,  
columns 8 to 15 having been duly filled in

Date

Signature

\*(of the officer receiving preparations)  
Designation

Through the Superintendent of Salt and Excise,  
Sub Division and the Collector of

Forwarded

Date

Superintendent of Salt and Excise, Sub-

Division

Forwarded

Date

Collector of

Atkari Officer

## FORM III—PART C

(See rule 8)

For Indian States

Import in bond pass for medicinal or toilet preparations containing spirit of Indian manufacture

(To be forwarded to the Excise Officer deputied to [examine the consignment on its arrival in British territory])

No of 10

Mr Messrs

is permitted to import the undermentioned quantities of medicinal preparations containing spirit of Indian manufacture from the Government Bonded Warehouse at [ ] under the terms of a route) under the terms of a bond to be executed by him with the Collector of [ ] for the amount of duty leviable under the Bombay Act 1878 —

Name of Preparation	Quantity		Strength
	in bulk gallons	in proof gallons	
The pass will remain in force up to 19			pm on the day of
			Collector of Abani Officer

Date

## FORM III—PART B

(See rule 8)

For Indian States

Import in bond pass for medicinal or preparations containing spirit of Indian manufacture

(For the Importer (s))

No of 10

Mr Messrs

is permitted to import the undermentioned quantities of medicinal preparations containing spirit of Indian manufacture from the Government Bonded Warehouse at [ ] under the terms of a route) under the terms of a bond to be executed by them with the Collector of [ ] for the amount of duty leviable under the Bombay Act 1878 —

Name of Preparation	Quantity		Strength
	in bulk gallons	in proof gallons	
The pass will remain in force up to 19			pm on the day of
			Collector of Abani Officer

According to Invoice			
Drum or package No	Bulk gallons	Strength	Proof gallons
1	0	4	4
The pass will remain in force up to 19			
pm on the day of			
Collector of Abani Officer			

Date

## FORM III—PART A

(See rule 8)

For Indian States

Import in bond pass for medicinal or toilet preparations containing spirit of Indian manufacture

(For record in Collector's office)

No of 10

Mr Messrs

is permitted to import the undermentioned quantities of medicinal preparations containing spirit of Indian manufacture from the Government Bonded Warehouse at [ ] under the terms of a bond to be executed by them with the Collector of [ ] for the amount of duty leviable under the Bombay Act 1878 —

Name of Preparation	Quantity		Strength
	in bulk gallons	in proof gallons	
The pass will remain in force up to 19			pm on the day of
			Collector of Abani Officer

Date

Advised		Received	
From Invoice	Examining Officer's remarks	Loss in transit	Increase in transit
Drum or package No			
1	2	3	4
5	6	7	8
9	10	11	12
13	14	15	16
17	18	19	20
21	22	23	24
25	26	27	28
29	30	31	32
33	34	35	36
37	38	39	40
41	42	43	44
45	46	47	48
49	50	51	52
53	54	55	56
57	58	59	60
61	62	63	64
65	66	67	68
69	70	71	72
73	74	75	76
77	78	79	80
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237	238	239	240
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489	490	491	492
493	494	495	496
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613	614	615	616
617	618	619	620
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629	630	631	632
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957	958	959	960
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969	970	971	972
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977	978	979	980
981	982	983	984
985	986	987	988
989	990	991	992
993	994	995	996
997	998	999	1000

Signature

Date

Designation of Examining Officer

Submitted to the Collector of  
Examining Excise Officer and the Superintendent  
of Salt and Excise Sub Division  
(Signature)

Date

Officer in charge

Submitted

Date

Forwarded

Date

Superintendent of Salt and Excise  
Sub Division

Distillery

Bonded Warehouse

Examining Excise Officer

## FORM IV

(See Rule 9)

*Form of the Bond to be executed before permission is granted to import  
from Indian States medicinal and toilet preparations containing  
spirit of Indian manufacture*

KNOW ALL MEN by these presents that  $\frac{1}{we}$  (a)

of

and (b)

of

and (b)

of

are jointly and severally held and firmly bound unto the Secretary of State for India in Council (hereinafter referred to as the Secretary of State) in the sum of (c) rupees [Rs (d)] to be paid to the said Secretary of State for India in Council his successors in office or assigns or to his or their attorney or attorneys for which payment well and truly to be made we jointly and severally bind ourselves and each and every one of our respective heirs executors, administrators and representatives by these presents

Signed by the abovenamed (a)  
in the presence of

} [Signature(s) of principal(s)]

(Signature of witness)

Signed by the abovenamed (b)  
in the presence of

} (Signature of surety)

(Signature of witness)

Signed by the abovenamed (b)  
in the presence of

} (Signature of surety)

(Signature of witness)

Whereas the Secretary of State has agreed to permit the said (a) to import under a pass medicinal and toilet preparations containing spirit of Indian manufacture from the to the <sup>distillery</sup> bonded warehouse at in the of with out prior payment of duty and has required the said (a) as a condition of the grant of such permission to enter into the above bond in the sum of (c) rupees [Rs (d)] with two sureties,

Principal(s) (b) Sureties (c) Enter sum in words (d) Enter sum in figures



- (2) "the Political Resident, Aden", in the Settlement of Aden, and  
 (3) "the Commissioner of Customs, Salt and Excise, Bombay",  
 in the rest of the Bombay Presidency.  
 (b) "Collector" includes any Chief Revenue Officer of a British District.

3. *Application to be made for the issue of duty-free alcohol.*—An application for sanction for the issue of undenatured absolute alcohol required for use in research and teaching shall be made by the governing body, or its representatives, of the university, college or other educational institution to the Commissioner through the Collector of the district (the Collector of Bombay in the case of the Town and Island of Bombay) in which the university, college or other educational institution is situated. The application shall specify the situation of the institution, the number of laboratories therein, the purpose or purposes to which the alcohol is to be applied, the bulk quantity likely to be required in the course of a year, and the name or names of one or more sureties or a guarantee society who will execute a bond in the form appended to these rules that the alcohol will be used solely for the purpose and at the place specified.

4. *Sanction for annual issue of alcohol.*—On receipt of such application, the Collector shall forward it with his remarks through the District Educational Inspector to the Commissioner. The Commissioner will communicate his decision to the Collector who, if the application is sanctioned, will intimate to the officer in charge of the distillery the quantity of duty-free undenatured absolute alcohol to be issued annually to the institution, and shall send copies of his order to the Assistant and to the Excise Inspector in whose district the distillery is situated.

5. *Procedure relating to the transport and import of alcohol.*—If the alcohol is to be obtained from a distillery situated in the district, the Collector shall then grant an import permit. A copy shall be kept by him on his office register. If the alcohol is to be obtained from any distillery situated outside the district, an application for an import permit shall be made to the Collector of the district in which the distillery is situated. The Collector shall then grant an import permit. A copy shall be kept by him on his office register. The Chief Excise authority of the place where the distillery is situated shall also be notified of the issue of the permit.

6. *How and where the alcohol may be used.*—The alcohol shall be used solely in the laboratory or laboratories of the institution and for no purposes other than those specified in the application.



7 *Alcohol how to be obtained*—The alcohol shall be received under bond from a distillery and (except with the special permission of the Collector) in quantities of not less than five bulk gallons at a time. It shall be obtainable only on the presentation of a requisition signed by the Collector.

8 *Examination and account by District Excise Inspector on arrival*—On the arrival of the alcohol at the institution the District Excise Inspector in whose district the institution is situated shall be informed, and the consignment shall not be opened until he is present to examine

9 *Alcohol how to be kept*—The stock of alcohol in each institution shall be kept under lock in a special compartment under the control of a responsible officer of the institution.

on the same premises but no distribution of alcohol shall be made to laboratories which are not within the same premises.

11 *Stock books*—(1) A stock book shall be provided and kept at every institution receiving duty free alcohol direct from a distillery, in which shall be entered on the debit side an account of the bulk and proof gallons of alcohol received, with the dates of receipt, and on the credit side an account of the bulk and proof gallons distributed to laboratories, or used for teaching or research purposes. The transport or import permits which accompany the alcohol from the distillery to the institution shall be kept with this account, and the account with the permits shall be shown, and the stock of alcohol on hand permitted to be examined and gauged, on the requisition of any excise officer not below the rank of Inspector. The head of the institution shall furnish the Commissioner through the Excise Inspector concerned annually by the 15th April with a statement showing the quantity of alcohol received and used during the preceding financial year (1st April to 31st March) and the quantity remaining on balance on the 31st March of that year. The Excise Inspector shall, after verifying the same from the stock book and the permits, forward it through the Superintendent of Salt and Excise of his Sub Division to the Collector, who shall pass it on to the Commissioner.

(2) A stock book shall also be kept at every laboratory to which alcohol has been distributed in which shall be entered on the day of receipt on the debit side an account of the bulk and proof gallons of alcohol received and on the credit side an account of the bulk and proof gallons of alcohol used for research or teaching purposes.

(3) These books shall be open at all times to the inspection of the Commissioner, the Collector, the Deputy Commissioner of Salt and Excise, the Superintendent of Salt and Excise and the District Excise Inspector,

who shall be permitted to make any alterations in the quantity which he may consider necessary.

12 *Limit of quantity of alcohol in stock*—The responsible officers of the institution shall not keep alcohol in stock at any one time in excess of half the quantity estimated in the application as likely to be required in the course of a year, if that quantity amounts to 20 gallons or upwards.

13 *Penalty for breach of rules*—(1) In the event of any institution enjoying the concessions granted under these rules being found either to misuse them or to commit any breach of these rules the Commissioner may decide whether the concession to that institution should be cancelled or not.

(2) Nothing in this rule shall affect the liability of any person to punishment under any provision of the Act for a breach of these rules.

14 *Power of Commissioner to withhold permission for the use of duty free alcohol*—The Commissioner may in his discretion withhold permission for the use of duty free alcohol in any case in which the circumstances may not seem to him to be such as to warrant the grant of it.

15 *Prohibition of use of duty free alcohol*—The use of duty free alcohol for the preservation of Natural History or other specimens shall not be allowed.

*Form of bond to be executed before permission is granted to use undenatured alcohol for teaching or research purposes*

(See Rule 3)

KNOW ALL MEN by these presents that we  
of \_\_\_\_\_ and \_\_\_\_\_ of  
\_\_\_\_\_ are jointly and severally held and firmly bound unto  
the Secretary of State for India in Council in the sum of \_\_\_\_\_  
rupees (Rs. \_\_\_\_\_) to be paid to the  
Secretary of State for India in Council, his successors in office or assigns  
or to his or their attorney or attorneys for which payment well and truly  
to be made we jointly and severally bind ourselves and each and  
every one of our respective heirs, executors, administrators and  
representatives by these presents

Sealed with our seal

Signed by the abovenamed in the presence of \_\_\_\_\_

Signed by the abovenamed in the presence of \_\_\_\_\_

WHEREAS the Secretary of State for India in Council has agreed to  
permit the said \_\_\_\_\_ (principal) to use duty-  
free undenatured alcohol for teaching or research purposes at \_\_\_\_\_

situated at \_\_\_\_\_ in the  
town of \_\_\_\_\_ district

in accordance with the rules published in Government  
Notification in the Revenue Department No 1207, dated 28th April  
1921 and has required the said \_\_\_\_\_  
(principal) as a condition of the grant of such permission to enter into

the above bond in the sum of \_\_\_\_\_ rupees (Rs \_\_\_\_\_ )  
 with one surety for the due fulfilment of the rules in force for the  
two sureties time being governing the use of undenatured alcohol for teaching or  
 research purposes

Now the condition of the above written bond is such that if the said  
 (principal) his heirs exe-  
 cutors administrators or assigns shall fulfil the conditions of the rules in  
 force for the time being for the use of undenatured alcohol for teaching  
 or research purposes and any special rules duly made in respect of the  
 said use of undenatured alcohol by the said  
 (principal) then this bond shall be void, otherwise it shall remain in full  
 force.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 192

Signed by the abovenamed (prin-  
 cipal) in the presence of \_\_\_\_\_

Signed by the abovenamed (1st  
 surety) in the presence of \_\_\_\_\_

\* Signed by the abovenamed (2nd  
 surety) in the presence of \_\_\_\_\_

\* (Omit if only one surety is taken )

(B G G, Part I, 1921, pages 1157-59)

**Section 35 (2) ( ) — RULES REGULATING THE EXPORT UNDER CLAIM  
 FOR DRAWBACK OF SPIRITUOUS MEDICINAL PREPARATIONS  
 FOR DISPENSARIES IN INDIAN STATES**

58 No 1896 dated 3rd April 1923.—In exercise of the powers  
 conferred by clause (c) of sub section (2) of section 35 of the Bombay  
 Abkari Act, 1878 (Bom V of 1878), the Government of Bombay is  
 pleased to make the following rules for regulating the export, under claim  
 for drawback, of spirituous medicinal preparations from any distillery,  
 bonded warehouse or factory established for the manufacture of such  
 articles in the Presidency of Bombay excluding Aden to dispensaries  
 and medical institutions under the control of Indian States or  
 situated in areas in Indian States administered by the British  
 Government —

1 *Application for permission by whom to be made* — (1) The Medical  
 Officer of the State — — — — — to the Commissioner of Customs,  
 of Sind, to the Commissioner  
 preparations duty free, stating  
 full particulars of the quantities and descriptions required, the name  
 and address of the supplier holding a license for their sale, the place  
 to which the consignment is to be conveyed, the route by which  
 it will be conveyed, and the time required for it to reach its  
 destination

(2) In the case of export to areas in Indian States administered by the British Government such application shall be made to the Commissioner of Customs, Salt and Excise, Bombay, or in the case of Sind, to the Commissioner in Sind, by the authority in charge of the dispensary or medical institution concerned and shall be countersigned by the principal medical officer of the area and shall contain the particulars specified in sub-rule (1).

2 *Information to be furnished by the supplier*—On receipt of the Commissioner's permission the supplier shall notify to the excise officer deputed by the Commissioner for this purpose the date on which the articles will be ready for packing and the quantities, actual strengths, number of bottles and other packages and description of the various articles to be supplied. He shall also produce a certificate from a responsible officer of Government appointed by the Commissioner to show that the duty in respect of which drawback may be claimed was paid into the Government treasury or sub-treasury, as the case may be, and the date on which it was paid.

3 *Precautions for despatch of consignment*—The excise officer deputed by the Commissioner for this purpose shall attend the distillery, bonded warehouse or factory on the day stated and shall measure and extract samples for analysis from 10 per cent of the bottles and other receptacles. The said officer shall issue a permit for the export of the consignment and have the bottles, boxes, etc. packed and sealed in his presence and deliver them over to the custody of the railway authorities, the cost incurred in conveying the consignment being borne by the supplier. He shall at the same time send the samples drawn by him to the Excise Analyst Government distillery, Nasik, or in the case of Sind to the Chemical Analyser for Sind, Karachi, for analysis.

4 *Refund of duty how to be calculated*—The duty to be refunded will be calculated on the quantity despatched as ascertained by the excise officer at the time of packing and the strength ascertained by the Excise officer, be, after the State or the on concerned to the effect that the articles as described in the export permit have been received.

5 *Refund bill*—The supplier may, on receipt of the certificate referred to in rule 4, prefer a refund bill in the usual Treasury form and

sanction

(B.G.G., Part I, 1923, pages 659 and 660)

**Section 35 — RULES REGULATING DENATURATION OF INDIAN  
MADE RECTIFIED SPIRITS, ETC., IN THE BOMBAY PRESIDENCY  
EXCLUDING SIND AND ADEN**

59. No 12817A, dated 26th November 1919 as amended by Government Notification No 3501, dated 17th December 1920, No 4804, dated 10th August 1922 and by No 1340C, dated 19th June 1923 — In exercise of the powers conferred by sections 9, 12, 14 and 35 of the Bombay Abkari Act, 1878 (Bom V of 1878), section 155 of the Sea C Act, section 13 of the Land Customs Act, all other powers enabling him in this behalf, the Governor in Council is pleased to make the following rules regulating the denaturation of Indian made rectified spirits, the sale of denatured spirit and its use in arts and industries, the import in bond of rectified spirits manufactured in British India or a Native State, into the Bombay Presidency for denaturation and the importation of denatured spirit denatured in British India or a Native State into the Bombay Presidency

*Preliminary*

(a) These rules apply to the Presidency of Bombay excluding Sind and Aden

Interpretation

(b) In these rules,

"Commissioner" means the Commissioner of Customs, Salt and Excise, Bombay, and

"Collector" includes any Chief Revenue Officer of a British district

1 The Commissioner shall appoint a part of a Government distillery or bonded warehouse for the receipt, storage and denaturation of Indian made rectified spirit or for the receipt and storage of denatured spirit imported from any place in British India outside the Bombay Presidency or from any Native State wherever it may be necessary, and such place shall be deemed to be a warehouse for the purposes of these rules

2 (1) Only two classes of denatured spirit shall be made, received and sold or used, namely —

(a) ordinary denatured spirit, consisting of 99 per cent alcohol,  $\frac{1}{2}$  per cent light caoutchoucine and  $\frac{1}{2}$  per cent of crude pyridine, and

(b) specially denatured spirit

(2) Class (b) will contain two sub classes, namely —

(i) Methylated industrial denatured spirit, consisting of nineteen-twentieths of its bulk of ethylic alcohol and one twentieth of wood naphtha and

(ii) special industrial denatured spirit, which shall have been denatured by the addition to ethylic alcohol of an approved substance or substances other than wood naphtha, caoutchoucine or pyridine

3 Ordinary denatured spirit may be issued to the general public by

Ordinary denatured spirit  
may be issued by licensed  
retailers licensed retailers

4 Specially denatured spirit of either class shall be supplied only  
Specially denatured spirit to be supplied only  
for use in art or manu- to such persons or firms as shall have been  
facture authorised by the Commissioner to use it in a  
specified art or manufacture

5 The use of methylated industrial denatured spirit for purposes of  
Restrictions on the use of lighting heating or motive power shall not be  
methylated industrial allowed, nor shall such spirit be used in the  
denatured spirit preparation of any beverage or medicine  
if any portion of it remains in the finished article Such spirit  
may be employed in the manufacture of the following—sulphuric  
ether, ethyl chloride, methyl chloride, ethyl bromide, chloroform  
and hydrate of chloral and it may also be used in the preparation  
of the following liniments—the aconite, belladonna, compound camphor,  
ammoniated camphor, iodine (B P 1835) mustard and the soap liniment  
of the British Pharmacopœia and in such other preparations as the  
Commissioner may, from time to time, permit in writing to be made with  
such spirit

6 In the manufacture of specially denatured spirit no special  
When substitute for wood denaturants shall be substituted for wood  
naphtha in specially dena- naphtha unless it is proved to the satisfaction  
tured spirit may be allowed of the Commissioner that wood naphtha is  
unsuitable or detrimental to the particular art or manufacture  
under consideration

7 Whenever practicable, specially denatured spirit shall be rendered  
Specially denatured more objectionable to the taste or smell by the  
spirit to be rendered addition of some substance used in the particular  
objectionable to taste or art or manufacture in which the spirit is  
smell to be employed

8 The persons concerned in the manufacture, distribution and use  
Denatured spirit makers of denatured spirit may be divided into four  
wholesale, retailers and classes, namely—  
users

- (i) denatured spirit makers,
- (i) (a) denatured spirit wholesalers.
- (ii) denatured spirit retailers, and
- (iii) denatured spirit users in arts or industries.

9 Denatured spirit makers shall be required to obtain licenses  
Denatured spirit makers from the Commissioner and to enter into  
bonds in the sum of one thousand rupees

(Rs 1,000) for the due carrying out of the terms of their licenses and of the regulations duly made for their guidance. They shall be allowed to supply denatured spirit only to wholesalers or retailers or users who produce or send to them requisitions for denatured spirit countersigned by an excise officer. They shall maintain accounts showing the quantities of denatured spirit manufactured or received and the disposal of that spirit, distinct accounts being maintained of the ordinary denatured spirit and of each of the two classes of specially denatured spirit, namely, (a) methylated industrial denatured spirit and (b) special industrial denatured spirit. With all consignments of denatured spirit shall be issued a permit granted by the warehouse excise officer.

10 Denatured spirit wholesalers and retailers shall be required to obtain licenses from the Collector of the district. Denatured spirit retailers shall send to the denatured spirit maker or the excise or customs bonded warehouse officer or to the wholesaler with each order for denatured spirit a requisition countersigned by an excise officer. They shall not receive denatured spirit from a denatured spirit maker or wholesaler or from an excise bonded warehouse unless such spirit is accompanied by a permit which shall in the case of removal from the premises of wholesale vendors be obtained from the excise officer countersigning the requisition and all permits received shall be carefully preserved and handed over to the excise officer on his next visit to the wholesalers or retailers' premises. The documents issued by the customs authorities in respect of denatured spirit issued from a customs bonded warehouse shall be carefully preserved and presented to the excise officer for inspection on his next visit to the wholesalers or retailers' premises. Denatured spirit wholesalers or retailers shall not use denatured spirit in any art or industry without the permission of the Commissioner.

11 Denatured spirit users shall be required to enter into bonds for such amounts as the Commissioner may deem fit for the proper employment of the spirit in the art or industry and in the manner for which authority is obtained. Denatured spirit shall be obtained by them only from licensed makers or an excise or customs bonded warehouse and with each order for spirit shall be sent a requisition countersigned by an excise officer. They shall keep accounts, in the form prescribed by the Commissioner, of the spirit received by them and of its disposal. Denatured spirit shall not be received from an excise bonded warehouse unless accompanied by a permit signed by the warehouse excise officer and all permits so received shall be entered in the stock account, carefully preserved and given to the excise officer on his next visit to the user's premises. Particulars of spirit received from a customs bonded warehouse shall be entered in the stock account and the documents issued by the customs authorities in respect of that spirit shall be preserved and presented to the excise officer for inspection on his next visit to the user's premises. Denatured spirit users shall not sell denatured spirit and shall not 'recover' denatured spirit used in any process without first obtaining

authority from the Commissioner to do so. Their premises shall at all times be open to inspection by the Commissioner, Collector or Deputy Commissioner of Salt and Excise or by a subordinate of any of these officers deputed for this purpose. The Commissioner shall have power to withdraw his permission for the use of denatured spirit and to issue orders for the disposal of any denatured spirit remaining in stock when the permission in question is withdrawn.

12 If a licensed maker of denatured spirit desires to import in bond into the Bombay Presidency, rectified spirits manufactured in British India for denaturation, he shall apply to the Collector of the district of import or any other Abkari officer duly authorised by him for an import in bond permit, and he or the exporter shall execute a bond with the Chief Excise Authority of the district of export with sureties for the payment of the full amount of the duty leviable on the spirit to be imported at the rate for the time being applicable to rectified spirit imported by sea. The Collector or any other Abkari officer duly authorised by him, if he sees no reason to the contrary, will issue an import in bond permit in triplicate, one copy being kept for record in his office, the second copy being given to the importer, and the third copy being sent direct to the Chief Excise Authority of the district of export. The application to the Collector of the district of import or any other Abkari officer duly authorised by him shall be in such form, and the import in bond permit shall contain such particulars in addition to those required by section 13 of the Bombay Abkari Act, 1878, as the Commissioner may prescribe.

13 The importer shall present his copy of the import in bond permit to the Chief Excise Authority of the district of export, who if he sees no objection, will, after comparing it with the copy of the permit received direct from the Collector of the district of import or any other Abkari officer duly authorised by him and after the execution of the required bond, issue orders for the delivery of the spirit in accordance with the excise rules in force in his district.

14 The importer's copy of the import-in bond permit shall be returned to him by the Chief Excise Authority of the district of export after that officer, or an officer deputed by him for the purpose, has endorsed upon it the quantity and strength and proof gallons of the spirit issued in each cask or drum to the importer, and the date and hour of issue, or a separate permit containing these particulars may be issued by such officer under the rules of his district. The spirit shall then be conveyed without delay to the warehouse in the district of import mentioned in the permit, the importer's copy of which shall accompany the spirit in transit and shall be produced



on demand by any excise or police officer not below the rank of sub-inspector or any revenue officer not below the rank of avar karkun. The Chief Excise Authority of the district of export or an officer deputed by him for the purpose shall send by post to the Collector of the district of import or any other Ahkari officer duly authorised by him a statement or duplicate of the permit issued, showing the number of casks or drums issued and the total number of hulk gallons and of proof gallons of spirit contained therein.

15 On arrival at the warehouse the consignment shall be presented to the warehouse officer for examination. Verification of the consignment on arrival together with the copy of the permit accompanying it. On the reverse of this permit the warehouse officer will enter the quantity, strength and proof gallons of spirit contained in each cask or drum as ascertained by him and will return the copy of the permit so endorsed to the Chief Excise Authority of the district of export who will take such action in respect of the losses in transit as is required by the rules of his district.

16 If a licensed maker of denatured spirit desires to import rectified spirit manufactured in a Native State into the Bombay Presidency for denaturation without pre payment of duty he shall apply to the Collector or any other Ahkari officer duly authorised by him for an import in bond permit and shall execute a bond with the Collector or any other Ahkari officer duly authorised by him with sureties for the payment of the full amount of the duty on the spirit at the time being such form and the import in bond permit shall contain such particulars in addition to those required by section 13 of the Bombay Ahkari Act, 1878, as the Commissioner may prescribe.

17 The Collector or any other Ahkari officer duly authorised by him, if he sees no reason to the contrary, shall issue an import-in bond permit in triplicate, one copy being kept for record in his office, the second copy being given to the importer and the third copy being sent to the excise officer deputed to examine the imports of such spirits on their arrival in British territory.

18 The importer shall give to the excise officer so deputed at least three days' previous intimation of his intention to import a consignment of rectified spirit, and of the date and hour at which the consignment will be ready for examination at the place appointed by the Commissioner for such examination. The importer shall also furnish the excise officer with an invoice of the consignment in quadruplicate. In the invoice shall be stated the net and gross weights of each cask or drum and the number of hulk gallons, the strength and number of proof gallons contained therein.

19 The excise officer shall proceed to the place of examination on the date fixed examine and test the consignment and note on the reverse of his copy of the import permit the particulars required in columns 1 to 6 thereof. He shall then reveal the casks or drums and shall return one copy of the invoice to the importer or his representative, forward copies by post to the Distillery Supervisor of the Circle, and the excise officer in charge of the warehouse of import, respectively, and record the fourth copy in his own office. The consignment shall then be hooked in the presence of the examining excise officer, and the railway receipt shall be handed over to that officer. The examining officer shall forward his copy of the import permit together with the railway receipt to the officer in charge of the warehouse to which the spirit is to be conveyed. The warehouse officer after endorsing the railway receipt for delivery to the importer shall hand it over to the latter.

20 On arrival at the warehouse the consignment shall be examined by the warehouse officer who will enter its volume and strength on the reverse of the copy of the import permit received by him from the examining excise officer, and shall send the permit immediately to the Deputy Commissioner of Salt and Excise through the Distillery Supervisor of the Circle. He shall then advise the examining officer of the receipt of the consignment.

21 Duty shall be levied at the full tariff rate for the time being in force on rectified spirit imported by sea on such transit losses as the Commissioner shall consider excessive.

22 If a licensed maker, wholesaler or retailer or an authorized user of denatured spirit desires to import into the Bombay Presidency denatured spirit which has been denatured in British India, he shall apply to the Collector of the district of import or any other Abkari officer duly authorised by him for an import permit. The Collector or any other Abkari officer duly authorised by him if he sees no reason to the contrary, will issue an import permit in duplicate, the first copy being kept for record in his office and the third copy being sent to the Collector of the district of export. The application to the Collector of the district of import or any other Abkari officer duly authorised by him shall be in such form and the import permit shall contain such particulars in addition to those required by section 13 of the Bombay Abkari Act, 1878 as the Commissioner may prescribe. No such permit shall however be necessary in the case of ordinary denatured spirit when the quantity to be imported does not exceed five gallons.



tured as aforesaid and provided also that the seals on the casks or drums agree with the impression of the seal sent to the Collector of the district of import or of the departmental seal supplied to the Commissioner, the denatured spirit may be issued without examination by the Excise Analyst, Government Distillery, Nasik. In either case a sample shall be taken from each cask or drum before issue and shall be subsequently tested by the Excise Analyst, Government Distillery, Nasik. The Commissioner shall report to the Excise Commissioner of the province of export and the has been to have been properly denatured. In all other cases the imported denatured spirit shall not be issued from the warehouse until a sample of it has been sent to the Excise Analyst, Government Distillery, Nasik and has been notified by that officer to be satisfactory.

26 If a licensed maker, wholesaler or retailer, or an authorised user of denatured spirit desires to import into the Bombay Presidency denatured spirit which has been denatured in a Native State, he shall apply to the Collector of the district of import or any other Abkari offices duly authorised by him for an import permit. The Collector or any other Abkari officer duly authorised by him, if he sees no reason to the contrary, will issue an import permit in triplicate, one copy being kept for record in his office, the second copy being given to the importer and the third copy being sent to the Excise officer deputed to examine the imports of such spirit on its arrival in British territory. The application to the Collector of the district of import or any other Abkari officer duly authorised by him shall be in such form and the import permit shall contain such particulars in addition to those required by section 13 of the Bombay Abkari Act 1878 as the Commissioner may prescribe.

27 The importer shall give to the Excise officer so deputed at least three days previous intimation of his intention to import a consignment of denatured spirit and of the date and hour at which the consignment will be ready for examination at the place appointed by the Commissioner for such examination. The importer shall also furnish the Excise officer with an invoice of the consignment in quadruplicate. In the invoice shall be stated the number of casks or drums, the net and gross weight of each cask or drum and the number of bulk gallons, the strength and number of proof gallons contained therein. The strength shown will be the "apparent" and not the actual or unobscured strength and the proof gallons will be calculated according to the apparent strength.

28 The Excise officer shall proceed to the place of examination on the date fixed, examine and test the consignment and note on the reverse of his copy of the import permit the particulars required in columns

23 The importer shall present his copy of the import permit to the Chief Excise Authority of the district of export, who, if he sees no objection will, after comparing it with the copy of the permit received direct from the Collector of the district of import or any other Ahkari officer duly authorised by

Conditions to be fulfilled before orders will be issued for the delivery of the spirit to the importer

him, issue orders, for the delivery of the spirit in accordance with the excise rules in force in his district

24 The importer's copy of the import permit shall be returned to him by the Chief Excise Authority of the district

Detailed endorsement on importer's copy of permit or issue of separate permit prompt conveyance of spirit and information by post to Collector of district of import

of export, after that officer, or any officer deputed by him for the purpose has endorsed upon it the quantity and strength and proof gallons of the spirit issued in each cask or drum to the importer and the date and hour of issue

or a separate permit containing these particulars may be issued by such officer under the rules of his district The strength shown will be the and the proof The spirit e district of

import mentioned in the permit, the importer's copy of which shall accompany the spirit in transit and shall be produced on demand by any excise or police officer not below the rank of sub-inspector or any revenue officer not below the rank of a valkari. The Chief Excise Authority of the district of export or an officer deputed by him for the purpose shall send by post to the Collector of the district of import or any other Ahkari officer duly authorised by him a statement or duplicate of the permit

sealing the casks or drums except in the case of consignments from a province where a uniform departmental seal is used and an impression of the seal in use has been supplied to the Commissioner

25 On arrival at the warehouse the consignment shall be presented

Verification of the consignment on arrival

to the warehouse officer for examination together with the copy of the permit accompanying it

On the reverse of this permit the warehouse officer will enter the quantity, apparent strength and proof gallons of spirit contained in each cask or drum as ascertained by him and will return the copy of the permit so endorsed to the Chief Excise Authority of the district of export. Where the spirit consigned has been certified by the Excise Commissioner of the province of export to have been denatured under excise supervision in such province so as to conform in respect of the proportion and nature of the ingredients used, to the rules made for the denaturation of spirit in the Bombay Presidency, or where the denatured spirit is exported by respectable firms certified as such by the Excise Commissioner of the province of export and is accompanied by certificates from the proper Chemical Analyst or Chemical Examiner showing that it has been

tured as aforesaid and provided also that the seals on the casks or drums agree with the impression of the seal sent to the Collector of the district of import or of the departmental seal supplied to the Commissioner, the denatured spirit may be issued without examination by the Excise Analyst, Government Distillery, Nasik. In either case a sample shall be taken from each cask or drum before issue and shall be subsequently tested by the Excise Analyst, Government Distillery, Nasik. The Commissioner shall report to the Excise Commissioner of the province of export all cases in which the sample is not certified to be satisfactory, and the balance of the consignment, if any, shall not be issued until it has been certified by the Excise Analyst, Government Distillery, Nasik to have been properly denatured. In all other cases the imported denatured spirit shall not be issued from the warehouse until a sample of it has been sent to the Excise Analyst, Government Distillery, Nasik and has been notified by that officer to be satisfactory.

26 If a licensed maker, wholesaler or retailer, or an authorised user of denatured spirit desires to import into the Bombay Presidency denatured spirit which has been denatured in a Native State, he shall apply to the Collector of the district of import or any other Abkari offices duly authorised by him for an import permit. The Collector or any other Abkari officer duly authorised by him, if he sees no reason to the contrary, shall grant such permit.

27 The importer shall give to the Excise officer so deputed at least three days' previous intimation of his intention to import a consignment of denatured spirit and of the date and hour at which the consignment will be ready for examination at the place appointed by the Commissioner for such examination. The importer shall also furnish the Excise officer with an invoice of the consignment in quadruplicate. In the invoice shall be stated the number of casks or drums, the actual or unaltered strength and the proof gallons will be calculated according to the apparent strength.

28 The Excise officer shall proceed to the place of examination on the date fixed, examine and test the consignment and note on the reverse of his copy of the import permit the particulars required in columns

Procedure relating to the booking of the consignment by railway

1 to 7 thereof. He shall then reseal the casks or drums and shall return one copy of the invoice to the importer or his representative, forward copies by post to the Distillery Supervisor of the circle and the Excise officer in charge of the warehouse of import, respectively, and record the fourth copy in his own office. The consignment shall then be booked in the presence of the examining Excise officer, and the railway receipt shall be handed over to that officer. The examining officer shall forward his copy of the import permit with an impression

delivery to the importer shall hand it over to the latter

29 On arrival at the warehouse the consignment shall be presented to Verification of the con the warehouse officer for examination. On the

to the Deputy Commissioner of Salt and Excise through the Distillery Supervisor of the circle. He shall then advise the examining officer of the receipt of the consignment. The denatured spirit shall not be issued, from the warehouse until a sample of it has been sent to the Excise Analyst, Government Distillery, Nasik, and has been certified by that officer to be satisfactory. Should any one of the samples examined by the Excise Analyst, Government Distillery, Nasik, be reported by that officer to be not properly denatured the quantity of the denatured spirit represented by the sample shall again be denatured in the presence of the warehouse officer and the denatured spirit shall not be issued until the fresh sample submitted is finally certified by the Excise Analyst, Government Distillery, Nasik, to be satisfactory.

30 Except as provided in Rules 25 and 29 the regulations applicable to denatured spirit made in the Bombay Presidency, in respect of its storage, examination, issue and use, shall apply also to denatured spirit imported from other Provinces of British India, and from Native States.

Denatured spirit imported from other Provinces of British India and from Native States subject to the same regulations in respect of the storage examination issue and use as is spirit denatured in Sind

31 The forms in the schedule, or forms as near thereto as circumstances admit, shall be used in all matters to which these forms refer

Forms





## FORM 2

FORM 2

Counterfoil  
To  
No. of 19 .  
Dated 19 .  
*Requestion for specially Denatured Spirit*

Mr  
Messrs

of Denatured Spirit

The officer in charge of the excise bonded warehouse at

Sir (s),

Please supply me with us 18500

bulk gallons of—

Denatured Spirit for use at my manufactory situated at our District

{  
\*  
Your most

Supervisor of Distilleries, Methylated Industrial Circle specially Authorized

\* To be used when addressing a warehouse

No. of 19 .  
Dated 19 .

*Requestion for specially Denatured Spirit*

To

Mr  
Messrs

of Denatured Spirit

The officer in charge of the excise bonded warehouse at

Sir (s)

Please supply me with us 18500

bulk gallons of Methylated Industrial Special

Denatured Spirit for use at my manufactory situated at our District

{  
I am,  
We are,  
Sir,  
\*  
Your most obedient servant (s)

Supervisor of Distilleries, Methylated Industrial Circle specially Authorized user (s) of Denatured Spirit

\* To be used when addressing a warehouse officer

## FORM 3.

## FORM 3

Permit for the transport of denatured spirit

Counterfoil.

No

(date)

Mr.             
Messrs.  
Licensed Wholesaler (s)  
Licensed Retailer (s) of  
Authorized user (s)

spirit <sup>is</sup> are authorized to remove

gallons of

Distillery at  
Warehouse

Spirit from the

to his (their) shop at  
warehouse manufactory

(route)

This permit will remain in force up to

$\frac{A. M.}{P. M.}$  of the

19

Signature

Designation

## FORM 2

Permit for the transport of denatured spirit

No

(date)

Mr.             
Messrs.  
Licensed Wholesaler (s)  
Licensed Retailer (s)  
Authorized user (s)

spirit <sup>is</sup> are authorized to remove

of

Distillery at  
Warehouse

Spirit from the

gallons

to his (their) shop at  
warehouse manufactory

(route)

This permit will remain in force up to

$\frac{A. M.}{P. M.}$  of the

19

Signature

Designation

## FORM 2

Form 2

Counterfoil  
No. of 19 .  
Dated 19 .  
*Requestion for specially Denatured Spirit*

To  
Mr. Messrs. \_\_\_\_\_  
Licensed maker (s)  
Distillery  
Warehouse

of Denatured Spirit  
The officer in charge of the  
excise bonded warehouse at  
customs bonded warehouse at

Sir (s),  
Please supply  $\frac{m}{u}$  with  $\frac{m}{u}$  issue  
bulk gallons of Methylated Industrial  
Special

Denatured Spirit for use at my manufactory situated at  
in the town of \_\_\_\_\_ District

I am,  
We are,  
Sir,  
Your most obedient servant (s)

Supervisor of Distilleries,  
Circle \_\_\_\_\_  
Authorized user (s) of  
Methylated Industrial  
Special Denatured Spirit

\* To be used when addressing a warehouse officer

1

Form 2

Counterfoil  
No. of 19 .  
Dated 19 .  
*Requestion for specially Denatured Spirit*

To  
Mr. Messrs. \_\_\_\_\_  
Licensed m  
Distillery  
Warehouse

of Denatured Spirit  
The officer in charge of the  
excise bonded warehouse at  
customs bonded warehouse at

Sir (s),  
Please supply  $\frac{m}{u}$  with  $\frac{m}{u}$  issue  
bulk gallons of Methylated In  
Special

Denatured Spirit for use at my manufactory situated at  
in the town of \_\_\_\_\_ District

I am,  
We are,  
Sir,  
Your most obedient ser

Supervisor of Distilleries,  
Circle \_\_\_\_\_  
Authorized user (s) of  
Methylated Industrial  
Special Denatur

\* To be used when addressing a warehouse officer

## FORM 3.

FORM 3

*Permit for the transport of denatured spirit*

Counterfoil.

No.

(date)

Mr. \_\_\_\_\_  
Messrs. \_\_\_\_\_

Licensed Wholesaler (s) \_\_\_\_\_

Licensed retailer (s) \_\_\_\_\_

Authorized user (s) \_\_\_\_\_

is/are authorized to remove

Gallons of \_\_\_\_\_

Distillery \_\_\_\_\_ at  
Warehouse \_\_\_\_\_

Spirit from the

shop or warehouse  
to his (their) \_\_\_\_\_ at  
\_\_\_\_\_

(route)

This permit will remain in force up to

A. M.  
P. M.

19.

Signature

Designation

FORM 2

*Permit for the transport of denatured spirit*

No.

(date)

Mr. \_\_\_\_\_  
Messrs. \_\_\_\_\_

Licensed Wholesaler (s) \_\_\_\_\_

Licensed retailer (s) \_\_\_\_\_

Authorized user (s) \_\_\_\_\_

spirit \_\_\_\_\_ are authorized to remove

of \_\_\_\_\_

Distillery \_\_\_\_\_ at  
Warehouse \_\_\_\_\_gallons  
Spirit from theshop or warehouse  
to his (their) \_\_\_\_\_ at  
\_\_\_\_\_

(route)

This permit will remain in force up to

A. M.  
P. M.

19.

Signature

Designation

## FORM 2

Form 2

Counterfoil

No. of 19

Dated 19

*Requestion for speciall Denatured Spirit*

To

Mr  
Messrs

Licensed maker (s)

Distillery  
Warehouse

of Denatured Spirit

The officer in charge of the excise bonded warehouse at  
customs bonded warehouse at

Sir (s),

Please supply me with  
us issuebulk gallons of Methylated Industrial  
SpecialDenatured Spirit for use at my manufactory situated at

in the town of

District

I am,  
We are,  
Sir,

Your most obedient servant (s)

Authorised user (s) of

Methylated Industrial Denatured Spirit  
Circle speciall

\* To be used when addressing a warehouse officer

No. of 19

19

*Requestion for speciall Denatured Spirit*

To

Mr  
Messrs

Licensed maker (s)

Distillery  
Warehouse

of Denatured Spirit

The officer in charge of the excise bonded warehouse at  
customs bonded warehouse at

Sir (s)

Please supply me with  
us issuebulk gallons of Methylated Industrial  
SpecialDenatured Spirit for use at my manufactory situated at

in the town of

District

I am,  
We are,  
Sir,

Your most obedient servant (s)

An authorised user (s) of

Methylated Industrial Denatured Spirit  
Circle speciall

\* To be used when addressing a warehouse officer

## FORM 3.

FORM 3

Permit for the transport of denatured spirit

Counterfoil.

No. (date)

Mr. Viewers  
Licensed Wholesaler (s)  
licensed retailer (s) of  
Authorized user (s)

spirit is authorized to remove  
 gallons of

Distillery at  
Warehouse

shop or warehouse  
 to his (their) shop at  
manufactory

(route)

$\frac{A}{P}$   $\frac{M}{M}$  of the 19

This permit will remain in force up to

Signature  
 Designation

No.

(date)

Mr. Viewers  
Licensed Wholesaler (s)  
Licensed retailer (s)  
Authorized user (s)

spirit is authorized to remove  
 gallons

of

Distillery at  
Warehouse

shop or warehouse  
 to his (their) shop at  
manufactory

(route)

$\frac{A}{P}$   $\frac{M}{M}$  of the 19

This permit will remain in force up to

Signature  
 Designation

Spirits from the

Spirits from the



## FORM 5

*Application for permit to import Indian-made rectified  
spirit in bond*

To

The Collector of (District)

Sir,

Please issue a permit for the import of  
rectified spirit of the approximate strength ofDistillery  
Bonded Warehouse in the Province  
State of  
in the District ofgallons of Indian made  
under bond from the  
to the Distillery  
Bonded Warehouse at  
for denaturationI am  
We are

Sir,

Your most obedient servant(s),

Licensed Maker(s) of Denatured Spirit,

Distillery  
Bonded Warehouse

(Date)



## FORM 6

Import in bond permit for Ind an made  
rectified spirit

(For record in Collector's office)

No. \_\_\_\_\_ of 19 \_\_\_\_\_  
holding a license to

denature spirit is \_\_\_\_\_ permitted to import

gallons of Indian made rectified spirit of the approx  
imate strength of \_\_\_\_\_ from \_\_\_\_\_

to the Government \_\_\_\_\_ Distillery \_\_\_\_\_ at \_\_\_\_\_

(route) under the terms of a bond to be

executed by them \_\_\_\_\_ or by the exporter \_\_\_\_\_ with the

Collector \_\_\_\_\_

Deputy \_\_\_\_\_ } Commissioner of

Assistant \_\_\_\_\_

for the amount of duty leviable under the Indian

Tariff Act for the time being in force on rectified

spirit imported by sea.

(In case of import from Native States) The permit

will remain in force up to \_\_\_\_\_ p m on the

day of \_\_\_\_\_ 19 \_\_\_\_\_

Collector of \_\_\_\_\_

or other Abkari Officer empowered

under section 13 of the Abkari Act

Date \_\_\_\_\_

Cancel in the case of import from Native States

## FORM 6

Import-in-bond permit for Indians made  
rectified spirit

(For the Importer (s))

No. \_\_\_\_\_ of 19 \_\_\_\_\_

holding a license

in denature spirit is \_\_\_\_\_ permitted to import

gallons of Indian made rectified spirit of the approx  
imate strength of \_\_\_\_\_ from \_\_\_\_\_

to the Government \_\_\_\_\_ Distillery \_\_\_\_\_ at \_\_\_\_\_

(route) under the terms of a bond

to be executed by them \_\_\_\_\_ or by the exporter \_\_\_\_\_ with the

Collector \_\_\_\_\_

Deputy \_\_\_\_\_ } Commissioner of

Assistant \_\_\_\_\_

for the amount of duty leviable under the Indian

Tariff Act for the time being in force on rectified

spirit imported by sea.

(In case of import from Native States) The permit

will remain in force up to \_\_\_\_\_ p m on the

day of \_\_\_\_\_ 19 \_\_\_\_\_

Collector of \_\_\_\_\_

or other Abkari Officer empowered

under section 13 of the Abkari Act

Date \_\_\_\_\_

Cancel in the case of import from Native States

## FORM 6

Import in bond permit for Ind an made  
rectified spirit

(To be forwarded to the Chief Excise Authority of the  
district of export or in cases of import from Native  
States to the excise officer deputed to examine the  
consignment on its arrival in British territory)

No. \_\_\_\_\_ of 19 \_\_\_\_\_

Mr \_\_\_\_\_

Messrs \_\_\_\_\_ holding a license

to denature spirit is \_\_\_\_\_ permitted to import

are \_\_\_\_\_ gallons of Indian made rectified spirit of the

approximate strength of \_\_\_\_\_ from \_\_\_\_\_

Government \_\_\_\_\_ Distillery \_\_\_\_\_ at \_\_\_\_\_

(route) under the terms of a bond to be

executed by them \_\_\_\_\_ or by the exporter \_\_\_\_\_ with the

Collector \_\_\_\_\_

Deputy \_\_\_\_\_ } Commissioner of

Assistant \_\_\_\_\_

for the amount of duty leviable under the Indian Tariff

Act for the time being in force on rectified spirit imported

by sea.

(In case of import from Native States) The permit will

remain in force up to \_\_\_\_\_ p m on the

day of \_\_\_\_\_ 19 \_\_\_\_\_

Collector of \_\_\_\_\_

or other Abkari Officer empowered

under section 13 of the Abkari Act

Date \_\_\_\_\_

(To be retained by the Chief Excise Authority of the

exporting district)

Cancel in the case of import from Native States.





## Form 9

### Application for permit to import Denatured Spirit

To

The Collector of \_\_\_\_\_ (district)

Sir,

Please issue a permit for the import of \_\_\_\_\_ gallons of  
denatured spirit from the \_\_\_\_\_ Distillery in the Province  
\_\_\_\_\_ Bonded Warehouse \_\_\_\_\_ State  
of \_\_\_\_\_ to the \_\_\_\_\_ Distillery \_\_\_\_\_  
\_\_\_\_\_ Bonded Warehouse \_\_\_\_\_ at \_\_\_\_\_ in the  
district of \_\_\_\_\_

I am  
We are

Sir,

Yours most obedient servant(s).

Licensed maker(s)  
Authorised user(s) of denatured spirit  
Licensed wholesaler(s)  
Licensed retailer(s)

Date \_\_\_\_\_

## FORM 10.

Import Permit for denatured spirit  
(For record in Collectors's office)

No. of 19 .  
 licensed maker(s)  
 authorized user(s)  
 licensed wholesaler(s)  
 licensed retailer(s)

denatured spirit is permitted to import  
 gallons of denatured spirit from  
 Government Distillery at  
 Bonded Warehouse (route).

(In case of import from Native States) The permit  
 will remain in force up to p.m. on the  
 day of 19 .

Collector of  
 or other Abkari officer empowered  
 under section 13 of the Bombay Abkari  
 Act, 1878

Date

## FORM 10

Import Permit for denatured spirit  
(For the Importer(s))

No. of 19  
 licensed maker  
 authorized user  
 licensed wholesaler  
 licensed retailer

denatured spirit is permitted to import  
 gallons of denatured spirit from  
 Government Distillery at  
 Bonded Warehouse (route)

(In case of import from Native States) It  
 will remain in force up to p.m. on the  
 day of 19 .

Collector of  
 or other Abkari officer  
 under section 13 of the Bombay  
 Act, 1878

Date

Proof gallons of denatured spirit as per  
 columns 1 to 7 on the reverse have this day been  
 The permit will remain in force up to  
 on the 19 .

Date and hour

(Signature)  
 Designation

To

The officer in charge Distillery  
 Bonded Warehouse  
 N.B.—The endorsement should be in  
 case of import from Native States.

## FORM 10

Import Permit for denatured spirit.

(To be forwarded to the Chief Excise Authority of the  
 district of export or in case of import from Native  
 States to the excise officer deputed to examine the  
 consignment on its arrival in British territory)

No. of 19 .  
 licensed maker(s)  
 authorized user(s)  
 licensed wholesaler(s)  
 licensed retailer(s)

denatured spirit is permitted to import  
 gallons of denatured spirit from  
 Government Distillery at  
 Bonded Warehouse (route).

(In case of import from Native States) The permit will  
 remain in force up to p.m. on the  
 day of 19 .

Collector of  
 or other Abkari officer empowered under  
 section 13 of the Bombay Abkari Act,  
 1878

Date

(To be retained by the Chief Excise Authority of the  
 exporting district.)

\* \* \* Cannot in the case of import from Native States.

For Native States only.\*

Advised		Received	
From Invoice	As ascertained by examining officer	Loss in transit	
		Total	Allow ed
1	2	3	4
5	6	7	8
9	10	11	12
13	14	15	16
17	18	19	20
21	22	23	24
25	26	27	28
29	30	31	32
33	34	35	36
37	38	39	40
41	42	43	44
45	46	47	48
49	50	51	52
53	54	55	56
57	58	59	60
61	62	63	64
65	66	67	68
69	70	71	72
73	74	75	76
77	78	79	80
81	82	83	84
85	86	87	88
89	90	91	92
93	94	95	96
97	98	99	100

Submitted to the Deputy Commissioner of Salt and Excise, through the Distillery Supervisor, Circle

Signature

Designation

Officer in charge

Distillery

Date

\* The total of the packages covered by the permit should be given in column 1

(Reverse of Form No. 10)

Advised		Received	
From Invoice	As ascertained by examining officer	Loss in transit	
		Total	Allow ed
1	2	3	4
5	6	7	8
9	10	11	12
13	14	15	16
17	18	19	20
21	22	23	24
25	26	27	28
29	30	31	32
33	34	35	36
37	38	39	40
41	42	43	44
45	46	47	48
49	50	51	52
53	54	55	56
57	58	59	60
61	62	63	64
65	66	67	68
69	70	71	72
73	74	75	76
77	78	79	80
81	82	83	84
85	86	87	88
89	90	91	92
93	94	95	96
97	98	99	100

Returned to the Deputy Commissioner of Salt and Excise

Signature

Designation

Officer in charge

Distillery

Date

Forwarded Deputy Commissioner of Salt and Excise

(Date)



3 If the licensee desires to absent himself at any time from

he shall appoint some person, approved in writing in this behalf by the Commissioner of Customs, Salt and Excise (hereinafter referred to as "the Commissioner") to be his agent during his absence and shall furnish him with a power of attorney (of which a copy shall be deposited with the officer in charge of the bonded warehouse) authorising him to act in all matters relating to this license in the licensee's behalf

4 The Commissioner shall have power to charge duty at the tariff

may occur in the bonded warehouse if he shall consider them excessive and not satisfactorily explained by the licensee

5 The Commissioner or any officer deputed by him for the purpose shall have power at any time to take without payment samples of the licensee's spirit or denaturants for analysis

6 The door of the licensee's denaturing room shall have two locks, of which one shall be provided by the licensee and the key of it kept with him. The other shall be an excise revenue lock the key of which shall be kept with the warehouse officer. The licensee shall open the room at any time when required to do so by the warehouse officer

7 Nothing except spirits, denaturants, vats and their accessories, and testing instruments shall be stored in the denaturing room which shall not be entered with a naked light. No lamp other than an electric safety lamp of a design approved by the Deputy Commissioner of Salt and Excise shall be used in the denaturing room

8 Rectified spirit shall not be stored in the casks used for transport but shall be pumped into a storage vat or tank of not less than 450 gallons capacity. Rectified spirit shall be denatured in fixed vats or tanks of not less than 450 gallons capacity. The vats or tanks used for the storage of rectified spirit shall be painted white, and those used for denaturation or for the storage of denatured spirit shall be painted red. Each storage and denaturing vat shall be gauged so as to show its depth at every inch and tenth of an inch, and shall be provided with a gauge rod, and a discharge cock having an internal diameter of not less than one and a half inches

9 The requisite quantity of denaturants shall be provided by the licensee before any spirit is transferred to the denaturation vats. Samples of 12 oz of each of the denaturants to be used shall prior to the transfer of the spirit have been sent at the expense of Government by the warehouse officer to the Excise Analyst, Government Distillery, Nasik, for approval, and no denaturant shall be used until it has been examined and reported by that officer to be satisfactory. The licensee shall give the warehouse officer at least two hours' notice of his intention to prepare denatured spirit. All denaturing operations shall take place in the presence of both the warehouse officer and the licensee or his agent



10 (1) Rectified spirit shall be denatured by adding to it—

- (a) one half per cent of light caoutchoucine and one half per cent of crude pyridine bases of mineral origin (spirit so denatured is hereinafter referred to as "ordinary denatured spirit") or when specially authorised by the Commissioner,
- (b) five per cent of wood naphtha *plus* such proportion of other substances as may be required by the Commissioner (spirit so denatured is hereinafter referred to as "methylated industrial denatured spirit")

The wood naphtha, light caoutchoucine and crude pyridine used shall conform in composition to specifications to be obtained from the Commissioner or the Deputy Commissioner of Salt and Excise, or,

- (c) the required proportion of a substance or substances other than wood naphtha caoutchoucine or pyridine approved by the Commissioner (spirit so denatured is hereinafter referred to as "special industrial denatured spirit")

(2) The licensee shall not prepare specially denatured spirit without the special permission of the Deputy Commissioner of Salt and Excise which shall be endorsed on the back of this license

11 The minimum quantity of spirit which may be denatured at any one time shall be 400 bulk gallons in the case of ordinary denatured spirit there being no minimum in the case of specially denatured spirit

12 Before denaturing operations commence, the denaturing vat shall be empty. The requisite proportions of the approved denaturant shall first be placed in the vat and the spirit shall be tested and added thereto immediately. The contents of the vessel shall be effectively stirred to ensure that they are properly mixed

13 Denaturing operations shall not be effected on Sundays or public holidays or on any day before 10 a.m. and after 5 p.m.

14 Spirit denatured under this license may be issued from the warehouse without prior examination by the Excise Analyst, Government Distillery, Nasik. Samples of such spirit shall, however, be taken for test by that officer. Where the Excise Analyst, Government Distillery, Nasik, certifies the spirit to be insufficiently denatured, the balance, if any, of such spirit remaining in the warehouse shall not be issued until such additional amounts of the denaturants as are necessary shall have

Distillery, Nasik, to be satisfactory it shall be dealt with as the Commissioner may order in writing

Where the spirit imported from another part of British India has been certified by the Excise Commissioner of the province of export to have been denatured under excise supervision in such province so as to conform in respect of the proportion and nature of the ingredients used, to the rules made for the denaturation of spirit in the Bombay Presidency, or

where the denatured spirit is exported by respectable firms certified as such by the Excise Commissioner of the province of export, and is accompanied by certificates from the proper Chemical Analyser or Chemical Examiner showing that it has been denatured as aforesaid, and provided also that the seals on the casks or drums agree with the impression of the seal sent to the Collector of the district of import or of the departmental seal supplied to the Commissioner, the denatured spirit may be issued without examination by the Excise Analyst, Government Distillery, Nasik. In either case a sample shall be taken from each cask or drum before issue and shall be subsequently tested by the Excise Analyst, Government Distillery, Nasik. The Commissioner shall report to the Excise Commissioner of the province of export all cases in which the

the consign  
the Excise  
denatured  
issued from

the warehouse until a sample of it has been sent to the Excise Analyst, Government Distillery, Nasik, and has been certified by that officer to be satisfactory

Where spirit which has been certified by the Excise Analyst, Government Distillery, Nasik, to be satisfactory is found subsequently, owing to prolonged storage or other causes, not to be satisfactory and is so certified by the Excise Analyst, Government Distillery, Nasik, it shall be dealt with as the Commissioner may order in writing

15 Issues of denatured spirit shall be made by measure. The licensee shall provide such measures as may be required by the Commissioner

16 Denatured spirit other than specially denatured spirit shall be issued from the bonded warehouse in quantities not less than 20 gallons at a time and at a strength not lower than 52° O P and ordinary denatured spirit and specially denatured spirit shall be issued only to whole salers, retailers and users producing or sending to the licensee a requisition countersigned by an excise officer. These requisitions shall be carefully preserved and given to the warehouse officer on his next visit to the denaturing room. All denatured spirit issued shall be accompanied by a permit signed by the warehouse officer

17 Before the removal of denatured spirit from the bonded warehouse the licensee shall give two hours' notice in writing to the warehouse officer. In this notice shall be stated the date and hour of issue, the quantity and strength of the spirit to be issued and its destination

18 The head of each cask or drum used for the transport of denatured spirit from the bonded warehouse to licensed shops, warehouses or to manufactories shall be painted red, and shall have "Denatured Spirit" conspicuously painted upon it in white together with the following particulars—

Name of Bonded warehouse,

Serial Number of cask or drum,

Capacity in gallons and drams,

Situation of shop, warehouse or manufactory

19 The licensee shall keep and furnish such accounts of his denaturing operations and of the receipts, issues and balance of spirit as may be required from time to time by the Commissioner and in the form prescribed by the latter. These accounts shall be produced for inspection by the Commissioner, or any officer deputed by the Commissioner for this purpose, on demand. Distinct accounts shall be maintained of the ordinary denatured spirit and of each of the two classes of specially denatured spirit, namely, methylated industrial denatured spirit and special industrial denatured spirit.

20 The licensee shall employ at his denaturing room only persons approved by the warehouse officer, and shall supply each person with a *nokarnama* or certificate of appointment to be countersigned in token of approval by the warehouse officer. The licensee shall at once remove from his employ when required to do so by the Supervisor of Distilleries of the Circle, subject to the approval of the Deputy Commissioner in writing, any person whose employment that officer considers undesirable.

21 The licensee shall not have directly or indirectly without the permission in writing of the Commissioner any share or interest in the vend of country spirit or any other intoxicant within the district of  
nor shall he employ any person who holds such interest.

22 The licensee shall not sell transfer or sublet the privilege of manufacture and sale granted to him by this license nor shall he in connection with the exercise of the said right enter into any agreement or arrangement which in the opinion of the Commissioner is of the nature of a sub lease. No person will be recognized as the partner of the licensee for the purpose of this license unless the partnership has been declared to the Commissioner before the license is granted and the names of the partners have been entered jointly in the license or, if the partnership is entered into after the granting of the license unless the Commissioner agrees on application made to him to alter the license and to add the name of the partner in the license.

23 This license may be suspended or cancelled by the Commissioner in accordance with the provisions of sections 32 and 32A of the Bombay Abkari Act, 1878.

24 It shall be entirely within the discretion of the Commissioner whether he will or will not renew this license. If this license be not renewed, or if it be cancelled, the vessels and utensils, denaturing materials, rectified spirit and denatured spirit remaining on the premises at the time of the expiration or cancellation of the license shall be disposed of as ordered in writing by the Commissioner. If renewed the conditions of the license may be varied as Government may direct.

Dated this

day of

19

## FORM 13

*Form of license for the retail sale of ordinary denatured spirit*

License is hereby granted under the Bombay Abkari Act 1878, and the rules framed thereunder to \_\_\_\_\_ of \_\_\_\_\_ (hereinafter referred to as the licensee) to sell by retail ordinary denatured spirit of a strength not less than 50° O P at his shop situated in \_\_\_\_\_ for a period of \_\_\_\_\_ commencing the 1st day of April 19 \_\_\_\_\_ and ending the 31st day of March 19 \_\_\_\_\_ on payment of a fee of one rupee (Re 1 0 0) on the conditions hereinafter mentioned

*Conditions*

- 1 This license extends only to the sale of spirit which—
  - (a) has been rendered unfit for human consumption by the addition of light caoutchoucine and pyridine bases in accordance with the rules prescribed on the subject (such spirit is hereinafter referred to as Ordinary denatured spirit)
  - (b) is of a strength not less than 50° O P and
  - (c) has been obtained from an excise or customs bonded warehouse or from a licensed manufacturer of ordinary denatured spirit or from a wholesale licensee on requisitions countersigned by a duly authorized excise officer
- 2 The licensee shall not keep sell or expose for sale spirits whether of foreign or Indian manufacture of any kind or strength which he is not authorized to sell by this license
- 3 The licensee shall not keep or store ordinary denatured spirit in any place other than the shop above described and the shop shall not be located in the same building with a Refreshment Room Hotel or any other shop for the sale of foreign or country spirit except under special authorization by the Collector
- 4 The licensee shall not keep his shop open or sell ordinary denatured spirit before  $\frac{*6 \text{ o'clock a m (Standard time)}}{\dagger 6 \text{ 30 o'clock a m (Standard time)}}$  or after 9 o'clock p m (Standard time)
- 5 The licensee shall not sell ordinary denatured spirit except in full corked quart or pint bottles sealed and capsuled or in full jars drums or casks of the capacity of five gallons each nor shall he sell such spirit to persons under 16 years of age
- 6 The licensee shall not keep in his shop nor have in his possession more than 100 (one hundred) gallons of ordinary denatured spirit at any time unless he is specially authorized by the Collector to do so by an endorsement on his license
- 7 The licensee shall not sell more than 5 gallons of ordinary denatured spirit to any one person in any one day unless such person produces a

\* For the Town and Island of Bombay

† For the mofussil

permit obtained from a duly authorized Abkan officer for the transport and possession of a quantity of such spirit in excess of five gallons intended to be purchased by him

8 Each jar cask drum bottle or other receptacle containing ordinary denatured spirit of Indian manufacture kept for sale in the licensee's shop shall be conspicuously labelled or branded with the words "Ordinary denatured spirit manufactured in India"

9 This license shall be hung up in a conspicuous place in the licensee's shop to the front of which shall be affixed a sign board bearing the following inscription in legible character in English and in the vernacular language of the district in which the shop is situated —

Name

Licensed to retail ordinary denatured spirit

Price per gallon

Authorised opening hour

Authorised closing hour

10 The licensee shall in person carry on the business of his shop. If he wishes to absent himself from the said shop at any time or to appoint any other person to officiate for him in carrying on the business of the said shop he shall first obtain the sanction of the Collector in writing endorsed on the back of this license and pay an additional fee of one rupee (Re 1 0 0). The licensee shall be responsible for the wrongful acts of every person so appointed to officiate for him in carrying on the business of his shop and for those of all his servants

11 The licensee shall keep in his shop a true account of the quantity of ordinary denatured spirit received sold and in balance at his shop. The account shall be plainly and correctly written up to date daily in a bound book pagged and sealed with the Collector's seal and with it shall be kept the counterfoils of the requisitions and the transport permits or customs documents relating to ordinary denatured spirit received at the shop. The account book requisitions permits and customs documents shall at all times be open to inspection by the Commissioner the Collector the Deputy Commissioner of Salt and Excise the Superintendent of Salt and Excise the Excise Inspector or any other officer deputed by the Commissioner the Collector the Deputy Commissioner of Salt and Excise or the Superintendent of Salt and Excise to inspect them. The licensee shall render to the Excise Inspector on or before the 3rd day of each month a statement showing the quantity of ordinary denatured spirit received and sold at his shop during the preceding month and the quantity in stock at the end of the preceding month and shall furnish such other information as the Collector may from time to time require

12 Without the permission of the Collector the licensee shall not sell transfer or sublet the privilege of sale granted to him by this license nor



2 The licensee shall not keep, sell or expose for sale spirits, whether of foreign or Indian manufacture, of any kind or strength which he is not authorised to sell by this license

3 The licensee shall not keep or store ordinary denatured spirit in any place other than the  $\frac{\text{shop}}{\text{warehouse}}$  above described or in a warehouse which has been approved by the Collector and which is situated in

and the shop or the warehouse shall not be located in the same building with a Refreshment Room, hotel or any other shop for the sale of foreign or country spirit except under special authorization by the Collector

4 The licensee shall not keep his shop or warehouse open or sell ordinary denatured spirit before  $\frac{6 \text{ o'clock a.m. Standard time}}{6 \text{ 30 o'clock a.m. Standard time}}$  or after 9 o'clock p.m. (Standard time)

5 Ordinary denatured spirit may be bottled by the licensee on the premises covered by this license with the previous permission of the Collector subject to such conditions as may be imposed by him

6 The license shall not sell ordinary denatured spirit except in full corked quart or pint bottles sealed and capsuled the aggregate quantity of which is not less than five gallons or in full jers drums or casks of the capacity of 5 gallons each

7 The licensee shall not sell ordinary denatured spirit to any person who is not a holder of a wholesale or retail license for the sale of such spirit. He shall not sell in any one transaction less than five gallons of ordinary denatured spirit, nor shall he sell more than 100 gallons of such spirit at any one time unless he has obtained from the Collector a general permission endorsed on his license authorizing him to sell in quantities exceeding 100 gallons. He shall not sell more than 100 gallons in any one day to a retail vendor unless he is satisfied that the latter has been specially authorised by the Collector by an endorsement on his license to keep in his possession a larger quantity

8 Each jar, cask, drum, bottle or other receptacle containing ordinary denatured spirit of Indian manufacture kept for sale in the licensee's shop or warehouse shall be conspicuously labelled or branded with the words "Ordinary denatured spirit manufactured in India"

9 This license shall be hung up in a conspicuous place in the licensee's shop or warehouse to the front of which shall be affixed a sign board bearing the following inscription in legible character in English and in the vernacular language of the district in which the shop or warehouse is situated —

Name

Licensed to sell ordinary denatured spirit by wholesale

Authorised opening hour

Authorised closing hour

Collector

10 The Licensee shall in person carry on the business of his shop or warehouse. If he wishes to absent himself from the said shop or warehouse at any time, or to appoint any other person to officiate for him in carrying on the business of the said shop or warehouse he shall first obtain the sanction of the Collector in writing endorsed on the back of this license, and pay an additional fee of one rupee (Re 1 0 0). The licensee shall be responsible for the wrongful acts of every person so appointed to officiate for him in carrying on the business of his shop or warehouse and for those of all his servants.

11 The licensee shall keep in his shop or warehouse a true account of the quantity of ordinary denatured spirit received, sold and in balance at his shop or warehouse. The account shall be plainly and correctly written up to date daily in a bound book paged and sealed with the Collector's seal and with it shall be kept the counterfoils of the requisitions and transport permits or customs documents relating to ordinary denatured spirit received at the shop or warehouse. The account book, requisitions, permits and customs documents shall at all times be open to inspection by the Commissioner, the Collector, the Deputy Commissioner of Salt and Excise, the Superintendent of Salt and Excise, the Excise Inspector or any other officer deputed by the Commissioner, the Collector, the Deputy Commissioner of Salt and Excise or the Superintendent of Salt and Excise to inspect them. The licensee shall render to the Excise Inspector on or before the 3rd day of each month a statement showing the quantity of ordinary denatured spirit received and sold at his shop or warehouse during the preceding month and the quantity in stock at the end of the preceding month and shall furnish such other information as the Collector may from time to time require.

12 Without the permission of the Collector the licensee shall not sell transfer or sublet the privilege of sale granted to him by this license nor shall he in connection with the exercise of the said right enter into any agreement or arrangement which in the opinion of the Collector is of the nature of a sub lease. No person will be recognised as the partner of the licensee for the purpose of this license unless the partnership has been declared to the Collector before the license is granted and the names of the partners have been entered jointly in the license or if the partnership is entered into after the granting of the license unless the Collector agrees on application made to him to alter the license and to add the name of the partner in the license.

13 This license may be suspended or cancelled by the Collector in accordance with the provisions of sections 32 and 32A of the Bombay Abkari Act, 1878.

14 It is entirely within the discretion of the Collector whether he will or will not renew this license at the expiration of the term for which it is granted. It is also entirely within the discretion of the Collector whether he will or will not permit the assignee of the holder or the licensee in case of sale or transfer, or the heir or legal representative of the holder of the license in case of death, to have the benefit of the license for the unexpired portion of the term for which it is granted.



15 The licensee shall not use denatured spirit in any art or industry without the permission of the Commissioner of Customs, Salt and Excise

### FORM 11

*Form of the Bond to be executed before permission is granted to denature Indian made rectified spirit*

KNOW ALL MEN by these presents that  $\frac{I}{We}$  (a) of  
and (b) of  
 $\frac{am}{are jointly and severally}$  held and firmly bound unto the Secretary of State for India in Council in the sum of one thousand rupees (Rs 1,000) to be paid to the said Secretary of State for India in Council his successors in office or assigns or to his or their attorney or attorneys for which payment well and truly to be made  $\frac{I}{we jointly and severally}$  bind  $\frac{myself}{ourselves}$  and each and every one of  $\frac{my}{our respective}$  heirs, executors, administrators and representatives by these presents

Scaled with  $\frac{my}{our}$  seal

Signed by the abovenamed }  
in the presence of }

Signed by the abovenamed }  
in the presence of }

warehouse at in the district of in  
the Bombay Presidency in accordance with a license to be issued under section 14 of the Bombay Ahkari Act, 1878 and has required the said [principal(s)] as a condition of the issue of such license to enter into the above bond in the sum of one thousand rupees [with two sureties\*] for the due fulfilment of the conditions of the said license and the rules in force for the time being governing the denaturation of spirits

Now the condition of the above written bond is such that if the said [principal(s)]  $\frac{his}{their}$  heirs, executors, administrators or assigns shall fulfil the conditions of the said license and rules in force

\*[Omit if sureties are not required]

(a) Principal(s)

Surety  
(b)  $\frac{Sureties}{Sureties}$  †

† (NOTE—Where sureties are not required the words of joint and several obligations should be scored out. Where sureties are required they will enter into the bond jointly and severally with the principal.)

for the time being for the denaturation of the spirits and the issue on sale of denatured spirit then this bond shall be void, otherwise it shall remain in full force

Dated this                      day of                      19

Signed by the abovenamed  
[principal(s)] in the presence of                      } Signature(s) of principal(s)

and

Signed by the abovenamed  
(surety) in the presence of                      } Signature of surety

and

(Similarly for the other surety)

#### FORM 15.

*Form of the Bond to be executed before permission is granted to use specially denatured spirit in arts or manufactures*

KNOW ALL MEN by these presents that  $\frac{1}{We}$  (a)                      of

and (b)                      of  $\frac{sm}{are jointly and severally}$  held

and firmly bound unto the Secretary of State for India in Council in the sum of                      rupees (Rs                      ) to be paid to the said Secretary of State for India in Council his successors in office or assigns or to his or their attorney or attorneys for which payment well and truly to be made  $\frac{I}{we jointly and severally}$  bind  $\frac{myself}{ourselves}$  and each and every one of  $\frac{my}{our respective}$  heirs executors administrators and representatives by these presents

Scaled with  $\frac{my}{our}$  seal

Signed by the abovenamed }  
in the presence of

Signed by the abovenamed }  
in the presence of

(a) Principal(s)                      (b)  $\frac{Surety}{Sureties}$  †

† NOTE.—Where sureties are not required the words of joint and several obligation should be scored out. Where sureties are required they will enter into the bond jointly and severally with the principal.

Whereas the Secretary of State for India in Council has agreed to permit the said [principal(s)] to use specially denatured spirit in arts and manufactures at <sup>his</sup> ~~their~~ manufactory situated at \_\_\_\_\_ in the town of \_\_\_\_\_ District in the Bombay Presidency and has required the said [principal(s)] as a condition of the grant of such permission to enter into the above bond in the sum of \_\_\_\_\_ rupees (Rs \_\_\_\_\_) [with two sureties\*] for the due fulfilment of the rules in force for the time being governing the use of specially denatured spirit in arts or manufactures

Now the condition of the above written bond is such that if the said \_\_\_\_\_ his

manufactures and any special rules duly made in respect of the said use of specially denatured spirit by the said [principal(s)] then this bond shall be void otherwise it shall remain in full force

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_

Signed by the abovenamed } Signature(s) of principal(s)  
[principal(s)] in the presence of }

and

Signed by the abovenamed } Signature of surety  
(surety) in the presence of }

and

(Similarly for the other surety)

#### FORM 16

*Form of the Bond to be executed before permission is granted to import Indian made rectified spirits from Native States*

KNOW ALL MEN by these presents that  $\frac{I}{we}$  (a) \_\_\_\_\_ of \_\_\_\_\_ and (b) \_\_\_\_\_ of \_\_\_\_\_

<sup>am</sup> \_\_\_\_\_ are jointly and severally held and firmly bound unto the Secretary of State for India in Council in the sum of \_\_\_\_\_ rupees (Rs \_\_\_\_\_) to be paid to the said Secretary of State for India in Council, his successors in office or assigns or to his or their

\* Omit if sureties are not required

(a) Principal(s)

(b)  $\frac{\text{Surety}}{\text{Sureties}}$

attorney or attorneys for which payment well and truly to be made  
I  
 we jointly and severally bind myself and each and every one of  
my  
our respective heirs, executors, administrators and representatives by  
 these presents

Scaled with my seal.  
our

Signed by the abovenamed }  
 in the presence of

Signed by the abovenamed }  
 in the presence of

Whereas the said (a)  
has  
have been licensed under section 11 of the Bombay Ahkari Act, 1878,  
 to denature Indian made rectified spirits at  
 in the district of

And whereas the Secretary of State has agreed to permit the said (a)  
 to import Indian made rectified spirits from  
 the to the bonded warehouse at  
 in the district of  
 without payment of duty and has required the said (a)  
 as a condition of the grant of such permission to  
 enter into the above bond in the sum of  
 rupees (Rs. ) with two sureties

Now the conditions of the above written bond are as follows —

- (1) if the said (a) or his legal representa-  
their  
 tives shall not at any one time during the term of the said  
 license import or have imported any quantity or quantities of  
 spirits the duty on which at the rate of eleven rupees and four  
 annas (Rs. 11 4 0) per proof gallon for the whole of the term of the  
 license, and  
 rupees (Rs. ) , and

- (2) if the said or his legal representatives  
their  
 shall, within the time mentioned in the permit granted under  
 the rules for the time being in force, on each occasion of the  
 import of spirits deliver or cause to be delivered the spirits so  
 imported at the rate of eleven rupees and four annas per proof gallon

Council duty at the above rate per proof gallon on all or any

(a) Principal(s).



After considering the Chemical Analyser's report and other circumstances, if any, bearing on the case, the Collector will decide whether the claim is to be admitted or not. Should any one of the samples examined by the Chemical Analyser be reported by him not to be denatured spirit the claim in respect to the whole of the spirit represented by the sample shall be rejected and the spirit shall either be dealt with in all respects as spirit chargeable with the ordinary rate of duty or, if the importer so desire, be denatured under Rule III.

II The Collector shall ordinarily admit at the special rate of duty prescribed such spirit only as may have been reported by the Chemical Analyser to be denatured spirit.

III Whenever imported spirit is to be denatured under the supervision of officers of the Customs Department, the spirit must not be of a lower strength than 53° above London Proof and the ingredients to be used for admixture with the spirit shall be "Light Caoutchoucine" and "Crudo Pyridine bases of mineral origin." A guarantee in respect of the mineral source of the pyridine bases from the manufacturers must accompany each application for denaturation of spirit.

The - - - - - th  
spirit - - - - - on  
of "

The tests for "Light Caoutchoucine" and "Pyridine" are given in Appendix A to these rules.

IV The Caoutchoucine and Pyridine to be used in denaturation must be examined by the Chemical Analyser to Government and their use shall not be permitted unless he certifies to the Collector (1) that they are of the proper quality and pass the tests prescribed in Appendix A and (2) that they are fit for denaturation when mixed in the proportions mentioned in Rule III.

V The admixture of the spirit must be effected and the requisite 'Caoutchoucine' and 'Pyridine' must be procured by the importer or his agent at his own expense. The admixture shall be made only at such place as the Collector may direct. Any expense which may be incurred by the Collector in denaturing spirit or in ascertaining that it has been so denatured must be paid by the importers before the spirit is removed by the importers.

VI After admixture of spirit with 'Caoutchoucine' and 'Pyridine' approved of by the Chemical Analyser under Rule IV, samples from each cask or vessel of the said spirit shall be sent to the Chemical Analyser to Government for examination and report. If the Chemical Analyser reports the spirit to be properly denatured, the Collector will admit it at the special rate of duty prescribed. Should the Chemical Analyser report any one of the samples examined by him to be not denatured spirit, the claim in respect to the whole of the spirit represented by the samples shall be rejected and the spirit shall either be dealt with in all respects as spirit chargeable with the ordinary rate of duty or, if the importer so desires, be further treated under Rule III for the purpose of

denaturation The Collector shall ordinarily admit at the special rate of duty prescribed, such spirit only as may have been reported by the Chemical Analyser not to be denatured

VII Special methods of denaturing spirit used in particular arts will be allowed by the Collector provided a permit is produced from the Collector of Excise showing the method of denaturing which is to be followed and the amount of spirit which may be permitted to be so denatured

VIII Whenever a request is made that imported spirit should be denatured under the supervision of Officers of the Customs Department, the importer of the spirit or his agent shall pay to the Collector a fee of rupees two for each sample sent for chemical analysis An additional fee of rupee one for each set of samples sent shall be paid by the importer of the spirit or his agent to cover the cost of taking and sending samples from the Custom House to the Chemical Analyser

The sums payable at these rates shall be tendered with the request

## APPENDIX A

### *Specification for Light Caoutchoucine*

*Nature*—By caoutchoucine is meant the liquid obtained by the dry distillation of vulcanised rubber By light caoutchoucine is meant the liquid obtained by re distilling caoutchoucine and collecting that portion which passes over at or below about 200°C

(2) *The specific gravity of light caoutchoucine*—The specific gravity of light caoutchoucine at 60°F should lie between 835 and 860 referred to water as 1 000

(3) *Boiling Test*—For the purpose caoutchoucine should be re distilled in the distillation apparatus (used for the distillation of pyridine bases) Under reduced pressure 15 c c of distillate should pass over at or below 100°C whilst a total (including the foregoing) of at least 70 c c should pass over at or below 200°C

(4) *Absence of soluble constituents*—When 25 c c of light caoutchoucine are shaken with an equal volume of water in a stoppered graduated cylinder and due time is allowed for the liquids to separate again into two layers the light caoutchoucine should show no appreciable diminution in volume

(5) *Neutrality*—The aqueous layer obtained from test (4) should show no marked acidity or alkalinity when tested with both red and blue litmus paper

(6) *Limit of saturated hydrocarbons*—At least 70 per cent of the light caoutchoucine should be soluble in concentrated sulphuric acid For testing this 25 c c should be measured off into a tapped and stoppered separating cylinder of suitable capacity and sulphuric acid should be added, at first with great care and in very small quantities After each

addition of acid the cylinder should be shaken and cooled to avoid loss of volatile constituents. Sufficient acid must be used (usually about 50 c.c.)

hours to effect complete separation of the two layers and the lower layer be then tapped off. The almost colourless upper layer should be again shaken with strong sulphuric acid until it appears free from soluble constituents (as judged by the colour imparted to the sulphuric acid), and separated as before after standing. It should finally measure not more than 7 c.c. The acid used should be of specific gravity 1.84 and may be of commercial quality.

(7) *Freedom from water*—Light caoutchoucine should not contain any appreciable amount of water. Any officer engaged in drawing samples for test should certify on the bottle that he has drawn the sample from the bottom of the containing vessel where the water, if present, will be found. For this purpose he should employ a syphon tube of which the shorter limb reaches to the floor of the containing vessel. He should also assure himself that the sample is collected in a bottle free of moisture.

*Laboratory tests to ascertain the suitability of samples of Pyridine Bases for denaturing Alcohol*

I *Colour*—The colour must not be darker than that given by two cubic centimeters of decinormal Iodine solution dissolved in one litre of distilled water.

II *Miscibility with water*—20 c.c. of the Pyridine bases should give a clear mixture with 40 c.c. of water or else a mixture only so slightly opalescent that after standing for five minutes ordinary newspaper type is clearly visible through a layer 15 c.m. deep.

III *Amount of water present*—From 20 c.c. of the Pyridine bases mixed with 20 c.c. of Caustic Soda solution (density 1.4) at least 18.5 c.c. of the bases should separate after having been repeatedly shaken together and allowed to stand.

IV *Titration*—Dissolve 1 c.c. of the Pyridine bases in 10 c.c. of distilled water. Titrate with normal Sulphuric Acid until a drop of the mixture gives a definite blue spot on Congo-red paper (the blue colour should at once disappear). At least 10 c.c. of the normal Sulphuric Acid should be required to produce this re-action. (To prepare the Congo-red paper dissolve one gram of Congo red in one litre of distilled water. Soak filter paper in this and then dry.)

V *Cadmium Chloride re-action*—Vigorously shake together 10 c.c. of a solution of 1 c.c. of Pyridine bases in 100 c.c. of distilled water with 5 c.c. of a 5 per cent solution of dry fused Cadmium Chloride. A distinct crystalline precipitate should immediately result.

VI *Boiling point*—Distil 100 c.c. of the Pyridine bases in the manner described below. At least 60 per cent should distil over at or under 140°C.



*Method.*—100 c c of the liquid is placed in a flask of about 200 c c capacity, and a card which has a cut

of the column

The speed of distillation is adjusted to 5 c c per minute, the distillate being received in a graduated glass cylinder. At least 90 c c should distil over at or under  $140^{\circ}\text{C}$  at a barometric pressure of 760 m m.

If the barometer varies from 760 m m a correction of  $1^{\circ}\text{C}$  for each 30 m m of variation should be applied (e.g., under 770 m m of pressure 90 c c of distillate should come over at or under  $140.3^{\circ}\text{C}$ , whilst under 750 m m the same amount of distillate should come over at  $139.7^{\circ}\text{C}$ ).

(B.G.G., Part I, 1919, pages 2933-2935, Part I, 1922, page 2196, and Part I, 1923, page, 1305)

### Section 35—RULES REGULATING DENATURATION OF INDIAN-MADE RECTIFIED SPIRIT, ETC., IN SIND

61. No 718 C, dated 4th September 1922, as amended by No 718 C, dated 24th October 1923.—In exercise of the powers conferred by sections 9, 12, 14 and 35 of the Bombay Abkari Act, 1878 (Bom V of 1878), section 155 of the Sea Customs Act, 1878 (VIII of 1878), section 13 of the Land Customs Act, 1857 (XXIX of 1857), and of all other powers enabling it in this behalf, the Government of Bombay is pleased to make the following rules regulating the denaturation of Indian-made rectified spirits, the sale of denatured spirit and its use in arts and industries, the import in bond of rectified spirits, manufactured in British India or an Indian State, into Sind for denaturation, and the importation of denatured spirit denatured in British India or an Indian State into Sind.

#### *Preliminary*

(a) These rules apply to Sind

Interpretation

(b) In these rules,

"Commissioner" means the Commissioner in Sind, and

"Collector" includes any Chief Revenue Officer of a British district.

1. The Commissioner shall appoint a part of a Government distillery Warehouse for rectified and denatured spirits or bonded warehouse for the receipt, storage and denaturation of Indian-made rectified spirit or for the receipt and storage of denatured spirit imported from any place in British India outside Sind or from any Indian State wherever it may be necessary, and such place shall be deemed to be a warehouse for the purposes of these rules.

Classes of denatured spirit      2 (1) Only two classes of denatured spirit shall be made, received, sold or used, namely —

(a) ordinary denatured spirit, consisting of 99 per cent. alcohol,  $\frac{1}{2}$  per cent light caoutchoucine and  $\frac{1}{2}$  per cent of crude pyridine, and

(b) specially denatured spirit

(2) Class (b) will contain two sub classes, namely —

(i) Methylated industrial denatured spirit, consisting of nineteen twentieths of its bulk of ethylic alcohol and one twentieth of wood naphtha, and

(ii) special industrial denatured spirit, which shall have been denatured by the addition to ethylic alcohol of an approved substance or substances other than wood naphtha, caoutchoucine or pyridine

Ordinary denatured spirit may be issued by licensed retailers      3 Ordinary denatured spirit may be issued to the general public by licensed retailers

Specially denatured spirit to be supplied only for use in art or manufacture      4 Specially denatured spirit of either class shall be supplied only to such persons or firms as shall have been authorised by the Commissioner to use it in a specified art or manufacture

5 The use of methylated industrial denatured spirit for purposes of lighting heating or motive power shall not be allowed nor shall such spirit be used in the preparation of any beverage or medicine if any portion of it remains in the finished article. Such spirit may be employed in the manufacture of the following —sulphuric ether, ethyl chloride, methyl chloride ethyl bromide, chloroform and hydrate of chloral, and it may also be used in the preparation of the following liniments —the aconite belladonna compound camphor ammoniated camphor, iodine (B P 1885) mustard and the soap liniment of the British Pharmacopœia and in such other preparations as the Commissioner may, from time to time, permit in writing to be made with such spirit

6 In the manufacture of specially denatured spirit no special denaturants shall be substituted for wood naphtha, unless it is proved to the satisfaction of the Commissioner that wood naphtha is unsuitable or detrimental to the particular art or manufacture under consideration

7 Whenever practicable, specially denatured spirit shall be rendered more objectionable to the taste or smell by the addition of some substance used in the particular art or manufacture in which the spirit is to be employed



shall be sent a requisition countersigned by an excise officer. They shall keep accounts, in the form prescribed by the Commissioner, of the spirit received by them and of its disposal. Denatured spirit shall not be received from an excise bonded warehouse unless accompanied by a permit signed by the warehouse excise officer and all permits so received shall be entered in the stock account, carefully preserved and given to the excise officer on his next visit to the user's premises. Particulars of spirit received from a customs bonded warehouse shall be entered in the stock account and the documents issued by the customs authorities in respect of that spirit shall be preserved and presented to the excise officer for inspection on his next visit to the user's premises. Denatured spirit users shall not sell denatured spirit and shall not recover denatured spirit used in any process without first obtaining authority from the Commissioner to do so. Their premises shall at all times be open to inspection by the Commissioner, Collector, or Superintendent of Salt and Excise, Sind, or by a subordinate of any of these officers deputed for this purpose. The Commissioner shall have power to withdraw his permission for the use of denatured spirit and to issue orders for the disposal of any denatured spirit remaining in stock when the permission in question is withdrawn.

12 If a licensed maker of denatured spirit desires to import in bond into Sind rectified spirits manufactured in British India for denaturation, he shall apply to the Collector of the district of import or any other Ahkari officer duly authorised by him for an import in bond permit and he or the exporter shall execute a bond with the Chief Excise Authority of the district of export with sureties for the payment of the full amount of the duty leviable on the spirit to be imported at the rate for the time being applicable to rectified spirit imported by sea. The Collector or any other Ahkari officer duly authorised by him, if he sees no reason to the contrary, will issue an import in bond permit in triplicate, one copy being kept for record in his office, the second copy being given to the importer, and the third copy being sent direct to the Chief Excise Authority of the district of export. The application to the Collector of the district of import or any other Ahkari officer duly authorised by him shall be in such form, and the import in bond permit shall contain such particulars in addition to those required by section 13 of the Bombay Ahkari Act, 1878, as the Commissioner may prescribe.

13 The importer shall present his copy of the import in bond permit to the Chief Excise Authority of the district of export, who, if he sees no objection, will, after comparing it with the copy of the permit received direct from the Collector of the district of import or any other Ahkari officer duly authorised by him and after the execution of the required bond, issue orders for the delivery of the spirit in accordance with the excise rules in force in his district.

- 14 The importer's copy of the import in bond permit shall be returned to him by the Chief Excise Authority of the district of export, after that officer, or an officer deputed by him for the purpose, has endorsed upon it the quantity and strength and proof gallons of the spirit issued in each cask or drum to the importer, and the date and hour of issue, or a separate permit containing these particulars

Detailed endorsement on importer's copy of permit or issue of separate permit prompt conveyance of spirit and information by post to Collector of district of import

may be issued by such officer under the rules of his district. The spirit shall then be conveyed without delay to the warehouse in the district of import mentioned in the permit, the importer's copy of which shall accompany the spirit in transit and shall be produced on demand by any excise or police officer not below the rank of sub-inspector or any revenue officer not below the rank of head munshi. The Chief Excise Authority of the district of export or an officer deputed by him for the purpose shall send by post to the Collector of the district of import or any other Abkari officer duly authorised by him a statement or duplicate of the permit issued, showing the number of casks or drums issued and the total number of bulk gallons and of proof gallons of spirit contained therein.

- 15 On arrival at the warehouse the consignment shall be presented together with the copy of the permit accompanying it. On the reverse of this permit the warehouse officer will enter the quantity, strength and proof gallons of spirit contained in each cask or drum as ascertained by him, and will return the copy of the permit so endorsed to the Chief Excise Authority of the district of export who will take such action in respect of the losses in transit as is required by the rules of his district.

- 16 If a licensed maker of denatured spirit desires to import rectified spirit manufactured in an Indian State into Sind for denaturation, he shall apply to the Abkari officer deputed by him to receive such spirit, and shall execute a bond with the Collector or any other Abkari officer duly authorised by him with sureties for the payment of the full amount of the duty leviable on the spirit to be imported at the rate for the time being applicable to rectified spirit imported by sea. The application to the Collector or any other Abkari officer duly authorised by him shall be in such form and the import in bond permit shall contain such particulars in addition to those required by section 13 of the Bombay Abkari Act, 1878, as the Commissioner may prescribe.

Denatured spirit maker desiring to import in bond rectified spirit manufactured in an Indian State shall obtain permit and enter into bond

spirit manufactured in an Indian State into Sind for denaturation shall apply to Abkari officer deputed by him to receive such spirit, and shall execute a bond with the Collector or any other Abkari officer

- 17 The Collector or any other Abkari officer duly authorised by him if he sees no reason to the contrary, shall issue an import in bond permit in triplicate, one copy being kept for record in his office, the second copy being given

Issue of permit in triplicate

to the importer and the third copy being sent to the excise officer deputed to examine the imports of such spirits on their arrival in British territory

18 The importer shall give to the excise officer so deputed at least three days' previous intimation of his intention to import a consignment of rectified spirit, and of the date and hour at which the consignment will be ready for examination at the place appointed by the Commissioner for such examination. The importer shall also furnish the excise officer with an invoice of the consignment in quadruplicate. In the invoice shall be stated the net and gross weights of each cask or drum and the number of bulk gallons, the strength and number of proof gallons contained therein.

19 The excise officer shall proceed to the place of examination on the date fixed, examine and test the consignment and note on the reverse of his copy of the import permit the particulars required in columns 1 to 6 thereof. He shall then reseat the casks or drums and shall return one copy of the invoice to the importer or his representative, forward copies by post to the Superintendent of Salt and Excise Sind, and the excise officer in charge of the warehouse of import, respectively, shall the officer shall forward his copy of the import permit together with the railway receipt to the officer in charge of the warehouse to which the spirit is to be conveyed. The warehouse officer after endorsing the railway receipt for delivery to the importer shall hand it over to the latter.

20 On arrival at the warehouse the consignment shall be examined by the warehouse officer who will enter its volume and strength on the reverse of the copy of the import permit received by him from the examining excise officer, and shall send the permit immediately to the Superintendent of Salt and Excise, Sind. He shall then advise the examining officer of the receipt of the consignment.

21 Duty shall be levied at the full tariff rate for the time being in force on rectified spirit imported by sea on such transit losses as the Commissioner shall consider excessive.

22 If a licensed maker, wholesaler or retailer or an authorized user of denatured spirit desires to import into Sind denatured spirit which has been denatured in British India, he shall apply to the Collector of the district of import or any other Abkan officer duly authorised by him for an import permit. The Collector or any other Abkan officer duly authorised by him, if he sees no reason to the contrary,

will issue an import permit in triplicate, one copy being kept for record in his office the second copy being given to the importer and the third copy being sent direct to the Chief Excise Authority of the district of export. The application to the Collector of the district of import or any other Ahkari officer duly authorised by him shall be in such form and the import permit shall contain such particulars in addition to those required by section 13 of the Bombay Ahkari Act, 1878 as the Commissioner may prescribe. No such permit shall however be necessary in the case of ordinary denatured spirit when the quantity to be imported does not exceed five gallons.

23 The importer shall present his copy of the import permit to the Chief Excise Authority of the district of export, who if he sees no objection will after comparing it with the copy of the permit received direct from the Collector of the district of import or any other Ahkari officer duly authorised by him issue orders for the delivery of the spirit in accordance with the excise rules in force in his district.

24 The importer's copy of the import permit shall be returned to him by the Chief Excise Authority of the district of export after that officer or any officer deputed by him for the purpose has endorsed upon it the quantity and strength and proof gallons of the spirit issued in each cask or drum to the importer and the date and hour of issue or a separate permit containing these particulars may be issued by such officer under the rules of his district. The strength shown will be the "apparent" and not the actual or unobscured strength and the proof gallons will be calculated according to the apparent strength. The spirit shall then be conveyed without delay to the warehouse in the district of import mentioned in the permit, the importer's copy of which shall accompany the spirit in transit and shall be produced on demand by any excise or police officer not below the rank of sub-inspector or any revenue officer not below the rank of head munshi. The Chief Excise Authority of the district of export or an officer deputed by him for the purpose shall send by post to the Collector of the district of import or any other Ahkari officer duly authorised by him a statement or duplicate of the permit issued showing the number of casks or drums issued and the total number of bulk gallons and of proof gallons of spirit contained therein. With this statement or duplicate shall be sent an impression of the seal used in sealing the casks or drums except in the case of consignments from a province where a uniform departmental seal is used and an impression of the seal in use has been supplied to the Commissioner.

25 On arrival at the warehouse the consignment shall be presented to the warehouse officer for examination together with the copy of the permit accompanying it. On the reverse of this permit the warehouse officer will enter the quantity,

apparent strength and proof gallons of spirit contained in each cask or drum as ascertained by him and will return the copy of the permit so endorsed to the Chief Excise Authority of the district of export. Where the spirit consigned has been certified by the Excise Commissioner of the province of export to have been denatured under excise supervision in such province so as to conform, in respect of the proportion and nature of the ingredients used, to the rules made for the denaturation of spirit in the province of Sind, or where the denatured spirit is exported by respectable firms certified as such by the Excise Commissioner of the province of export and is accompanied by certificates from the proper Chemical Analyser or Chemical Examiner showing that it has been denatured as aforesaid and provided also that the seals on the casks or drums agree with the impression of the seal sent to the Collector of the district of import or of the departmental seal supplied to the Commissioner, the denatured spirit may be issued without examination by the Chemical Analyser, Sind. In either case a sample shall be taken from each cask or drum before issue and shall be subsequently tested by the Chemical Analyser, Sind. The Commissioner shall report to the Excise Commissioner of the province of export all cases in which the sample is not certified to be satisfactory, and the balance of the consignment, if any, shall not be issued until it has been certified by the Chemical Analyser, Sind, to have been properly denatured. In all other cases the imported denatured spirit shall not be issued from the warehouse until a sample of it has been sent to the Chemical Analyser, Sind, and has been certified by that officer to be satisfactory.

26 If a licensed maker, wholesaler or retailer, or an authorised user of denatured spirit desires to import into Sind denatured spirit which has been denatured in an Indian State he shall apply to the Collector of the district of import or any other Abkari officer duly authorised by him for an import permit. The Collector or any other Abkari officer duly authorised by him, if he sees no reason to the contrary, will issue an import permit in triplicate one copy being kept for record in his office, the second copy being given to the importer and the third copy being sent to the Excise officer deputed to examine the imports of such spirit on its arrival in British territory. The application to the Collector of the district of import or any other Abkari officer duly authorised by him shall be in such form and the import permit shall contain such particulars in addition to those required by section 13 of the Bombay Abkari Act, 1878, as the Commissioner may prescribe.

27 The importer shall give to the Excise officer so deputed at least three days' previous intimation of his intention to import a consignment of denatured spirit and of the date and hour at which the consignment will be ready for examination at the place appointed by the Commissioner for such examination. The importer shall also furnish the Excise officer with an invoice of the consignment in quadruplicate. In the invoice shall be stated the number of casks or drums, the net and

Denatured spirit maker, wholesaler user or retailer desiring to import denatured spirit denatured in an Indian State shall obtain permit

Information to be furnished by importer to Excise officer



gross weight of each cask or drum and the number of bulk gallons, the strength and number of proof gallons contained therein. The strength shown will be the apparent and not the actual or unobscured strength and the proof gallons will be calculated according to the apparent strength.

28 The Excise officer shall proceed to the place of examination on the date fixed examine and test the consignment and note on the reverse of his copy of the import permit the particulars required in columns 1 to 7 thereof. He shall then reseal the casks or drums and shall return one copy of the invoice to the importer or his representative forward copies by post to the Superintendent of Salt and Excise Sind, and the Excise officer in charge of the warehouse of import respectively, and record the fourth copy in his own office. The consignment shall then be booked in the presence of the examining Excise officer and the railway receipt shall be handed over to that officer. The examining officer shall forward his copy of the import permit with an impression of the seal used in sealing the casks or drums together with the railway receipt to the officer in charge of the warehouse to which the spirit is to be conveyed. The warehouse officer after endorsing the railway receipt for delivery to the importer shall hand it over to the latter.

29 On arrival at the warehouse the consignment shall be presented to the warehouse officer for examination. On the reverse of the copy of the import permit received by him from the examining Excise officer the warehouse officer shall enter the quantity, apparent strength and proof gallons of spirit contained in each cask or drum as ascertained by him and send the permit immediately to the Superintendent of Salt and Excise Sind. He shall then advise the examining officer of the receipt of the consignment. The denatured spirit shall not be issued from the warehouse until a sample of it has been sent to the Chemical Analyser Sind and has been certified by that officer to be satisfactory. Should any one of the samples examined by the Chemical Analyser be reported by that officer to be not properly denatured the quantity of the denatured spirit represented by the sample shall again be denatured in the presence of the warehouse officer and the denatured spirit shall not be issued until the fresh sample submitted is finally certified by the Chemical Analyser to be satisfactory.

Denatured spirit transported from the Presidency proper, or imported from other Provinces of British India and from Indian States, subject to the same regulations in respect of storage, examination and use as is spirit denatured in Sind.

30 Except as provided in Rules 25 and 29 the regulations applicable to denatured spirit made in Sind, in respect of its storage, examination, issue and use, shall apply also to denatured spirit transported from the Presidency proper, or imported from other Provinces of British India, and from Indian States.

31 The forms in the schedule, or forms as near thereto as circumstances admit shall be used in all matters to which these forms refer.



## FORM 2.

Counterfoil.

Form 2

No. of 1,

Dated

19

Requisition for specially Denatured Spirit

To

Mr. \_\_\_\_\_  
Messrs. \_\_\_\_\_

of Denatured Spirit

Distillery  
Warehouse

Licensed maker (a)

The officer in charge of the \_\_\_\_\_  
excise bonded warehouse at \_\_\_\_\_  
cisterns bonded warehouse at \_\_\_\_\_

Sir (s),

Please \_\_\_\_\_  
supply me \_\_\_\_\_  
with \_\_\_\_\_  
\_\_\_\_\_ issuebulk gallons of \_\_\_\_\_  
Methylated \_\_\_\_\_  
Special \_\_\_\_\_Denatured Spirit for use at \_\_\_\_\_  
my \_\_\_\_\_  
our \_\_\_\_\_  
manufactory situated at \_\_\_\_\_

in the town of \_\_\_\_\_, District \_\_\_\_\_

I am  
We are

Sir

Your most obedient

Superintendent of Salt and Excise  
Sind \_\_\_\_\_  
Authorised  
Specially Denatured

\*To be used when addressing a warehouse officer

Form 2

No. 19

Dated

19

Requisition for specially Denatured Spirit

Licensed maker (a)

Distillery  
WarehouseDistillery  
Warehouseofficer in charge of the \_\_\_\_\_  
excise bonded warehouse at \_\_\_\_\_  
cisterns bonded warehouse at \_\_\_\_\_Please \_\_\_\_\_  
supply me \_\_\_\_\_  
with \_\_\_\_\_  
\_\_\_\_\_ issuebulk gallons of \_\_\_\_\_  
Methylated \_\_\_\_\_  
Special \_\_\_\_\_Denatured Spirit for use at \_\_\_\_\_  
my \_\_\_\_\_  
our \_\_\_\_\_  
manufactory situated at \_\_\_\_\_

in the town of \_\_\_\_\_

District \_\_\_\_\_

I am  
We are,

Sir,

Your most obedient servant (a)

Authorised user (a) of  
Specially Denatured SpiritSuperintendent of Salt and Excise  
Sind \_\_\_\_\_  
and \_\_\_\_\_

\*To be used when addressing a warehouse officer

**Form 3**

Form 3

10PM 3

*Permit for the transport of dena-  
tured spirit*

*Permit for the transport of denatured spirit*

### Counterfoil

No

(date)

Mr

## Measures

**Licensed wholesaler(s)**

Licensed retailer(s)

Authorized user(s) of

spirit <sup>is</sup> authorized to remove

gallons of spirit from the

Distillery  
Warehouse at

shop or warehouse

to his (their) shop at  
manufactory

164 (route)

This permit will remain in force

up to  $\frac{\Delta M}{EM}$  of the

19

**Signature**

Designation

Mr

## Measick

**Licensed wholesaler(s)**

**Licensed retailer(s)**

Authorized user(s) 01

spirit<sup>19</sup><sub>Att</sub> authorized to remove

gallons of sput from the

Distillery at  
Warehouse

shop or warehouse

to his (their) shop at  
manufactory

ma	(route)
----	---------

**This permit will remain in force**

up to  $\frac{\Delta M}{r_M}$  of the

19

Signature

**Designation****Горы 4**

Stock Account of Denatured Spirit received and used in arts and manufactures by at  $\frac{\text{lbs}}{\text{Gallon}}$  manufactory situated at

On hand and received

( 2 )

[illegible]

## FORM 5

*Application for permit to import Indian made rectified spirit in bond*

To

The Collector of

(District)

Sir,

Please issue a permit for the import of                      gallons of Indian made  
rectified spirit of the approximate strength of                      under bond  
from the

Distillery  
Bonded Warehouse in the Province  
State of                      to the Distillery  
Bonded Warehouse at  
in the District of                      for denaturation.

I am  
We are

Sir,

Your most obedient servant(s),

Licensed Maker(s) of Denatured Spirit,

(Date)

Distillery  
Bonded Warehouse

## FORM 6

## FORM 6

Import in bond permits for Indian made rectified spirit

To the Importer (s) -

No. of 10

holding a license

to denature spirit

are permitted to import

gallons of Indian made rectified spirit of the approval

made

to the Government

(to be under the terms of a

bond to be executed by the

Collector

the

As per

for the amount of duty levied

Taxes levied for the time being in force on rectified

spirit imported by sea

The permit

will remain in force up to

the

day of

the

Collector of

or other Abkari officer empowered

under section 13 of the Abkari Act

The permit

will remain in force up to

the

day of

the

Collector of

or other Abkari officer empowered

under section 13 of the Abkari Act

The permit

will remain in force up to

the

day of

the

Collector of

## FORM 6.

Import in bond permits for Indian made rectified spirit

To the Importer (s) -

No. of 10

holding a license

to denature spirit

are permitted to import

gallons of Indian made rectified spirit of the approval

made

to the Government

(to be under the terms of a

bond to be executed by the

Collector

the

As per

for the amount of duty levied

Taxes levied for the time being in force on rectified

spirit imported by sea

The permit

will remain in force up to

the

day of

the

Collector of

or other Abkari officer empowered

under section 13 of the Abkari Act

The permit

will remain in force up to

the

day of

the

Collector of

or other Abkari officer empowered

under section 13 of the Abkari Act

The permit

will remain in force up to

the

day of

the

Collector of

Import in bond permit for Indian made rectified spirit

(To be forwarded to the Chief Excise Authority of the district of export or in cases of import from Indian States to the excise officer deputed to examine the consignment on its arrival in British territory)

No. of 10

holding a license

to denature spirit are permitted to import

gallons of Indian made rectified spirit of the approximate strength of

to the Government

Bonded Warehouse (route) under the terms of a

bond to be executed by them

Collector

exporters till the

for the amount of duty levied

able under the Indian Taxes levied for the time being in force on rectified spirit imported by sea

(In cases of import from Indian States) The permit will remain in force up to

day of

Collector of or other Abkari officer empowered under section 13 of the Abkari Act

Date

(To be retained by the Chief Excise Authority of the exporting district)

Cancelled in the case of import from Indian States



## FORM 7

*Advice of Despatch of Indian made rectified spirit exported in Bond*

No \_\_\_\_\_ of 19 \_\_\_\_.

To

The Collector of \_\_\_\_\_ (district).

Sir,

Your import permit No. \_\_\_\_\_, dated

Mr \_\_\_\_\_ removed <sup>casks</sup>/<sub>drums</sub> containing  
 hulk gallons and \_\_\_\_\_ proof gallons of Indian made  
 rectified spirit from the \_\_\_\_\_ Distillery  
 Bonded Warehouse on the  
 19 \_\_\_\_, for export in bond to the \_\_\_\_\_ Distillery  
 Bonded Warehouse in the  
 District \_\_\_\_\_

Signature

Date

Designation

FORM 8

*Form of acknowledgment*

To

The Excise <sup>Inspector</sup>/<sub>Assistant Inspector</sub>

Sir,

I have the honour to acknowledge receipt of the consignment of Indian  
 made <sup>rectified</sup>/<sub>denatured</sub> spirit containing \_\_\_\_\_ proof gallons from  
 the Distillery at \_\_\_\_\_ in the Indian State of \_\_\_\_\_ under  
 permit No \_\_\_\_\_ of \_\_\_\_\_ and examined by  
 you on the \_\_\_\_\_

I Have, etc.,

<sup>Distillery</sup>/<sub>Warehouse</sub> Officer

Date



## Form 9

## Application for permit to import Denatured Spirit

To

The Collector of (district).

Sir,

Please issue a permit for the import of \_\_\_\_\_ gallons of denatured  
spirit from the \_\_\_\_\_ Distillery in the \_\_\_\_\_ Province of  
\_\_\_\_\_ Bonded Warehouse \_\_\_\_\_ State  
to the \_\_\_\_\_ Distillery at \_\_\_\_\_ in the district of \_\_\_\_\_  
\_\_\_\_\_ Bonded Warehouse \_\_\_\_\_

I am  
We are,  
Sir.

Your most obedient servant (s).

Licensed maler(s)  
Authorized user(s) of denatured spirit  
Licensed wholesaler(s)  
Licensed retailer(s)

Date \_\_\_\_\_



(Reverse of Form 10).

For Indian States only \*

Advised		Received.	
1	Cask or Drum No.	1	From Invoice.
2	Registered capacity	2	Is ascertained by examining officer
3	Actual contents	3	Strength
4	Thermometer indication	4	Temperature
5	Hydrometer indication	5	Gross weight
6	Strength	6	1 root gallons
7	Proof gallons	7	Strength
8	Actual contents	8	Bulk gallons
9	Thermometer indication	9	Strength
10	Hydrometer indication	10	Temperature
11	Strength	11	Gross weight
12	Proof gallons	12	1 root gallons
13	Proof gallons	13	Strength
14	Proof gallons	14	Bulk gallons
15	Increase in transit	15	Strength
16	Remarks	16	Temperature

Returned to the Collector  
of Salt and Excise, Sund.

Signature

Designation

Officer in charge Bonded Warehouse  
Dhullery

(Date)

Forwarded

Superintendent of Salt and Excise, Sund

(Date)

Advised		Received.	
1	Cask or Drum No.	1	From Invoice.
2	Bulk gallons	2	Is ascertained by examining officer
3	Strength	3	Temperature
4	1 root gallons	4	Gross weight
5	Strength	5	1 root gallons
6	Bulk gallons	6	Strength
7	Strength	7	Temperature
8	Bulk gallons	8	Gross weight
9	Strength	9	1 root gallons
10	Proof gallons	10	Strength
11	Proof gallons	11	Bulk gallons
12	Proof gallons	12	Temperature
13	Increase in transit	13	Gross weight
14	Remarks	14	1 root gallons

Submitted to the Superintendent of Salt and  
Excise, Sund.

Signature

Designation

Officer in charge Bonded Warehouse  
Dhullery

(Date)

\*The total of the packages covered by the permit  
should be given in column 2

## FORM 11

*Advice of Despatch of Denatured Spirit*

No - of 19 .

To

The Collector of

(District)

Sir,

Your import permit No dated

Mr

removed

casks  
drums

containing bulk gallons and

proof gallons

of denatured spirit from the

Distillery

on the 19 , for export to the

Bonded Warehouse

in the District

DistilleryBonded Warehouse\*An impression of the seal used in sealing the cask drum is sent herewith \*Signature  
Designation

Date

## FORM 12

*Form of license for the denaturation of Indian made rectified spirit under bond, and for the issue on sale of denatured spirit from bonded warehouses*

License is hereby granted under the Bombay Abkari Act, 1878 and the rules framed thereunder to of

(hereinafter referred to as the licensee) to receive store and denature Indian made rectified spirit under bond at the bonded warehouse at and to issue on sale denatured

spirit therefrom for the period of year commencing on the day of 19 and ending on the day of

19 on payment of a fee of seventy five rupees (Rs 75) on the conditions hereinafter mentioned

*Conditions*

1 The licensee shall execute a bond for the amount of one thousand rupees (Rs 1,000) for the due observance of the conditions of this license and of the rules relating to denatured spirit

2 The licensee shall store and denature Indian made rectified spirit in a room, hereinafter referred to as the "denaturing room" to be allotted to him for the purpose at the bonded warehouse and nowhere else

*Note*—The words marked \* \* should be scored out in the case of consignments from a province where a uniform departmental seal is used and an impression of the seal in use has been supplied to the Commissioner in Sind

3 If the licensee desires to absent himself at any time from he shall appoint some person, approved in writing in this behalf by the Commissioner in Sind (hereinafter referred to as "the Commissioner") to be his agent during his absence and shall furnish him with a power of attorney (of which a copy shall be deposited with the officer in charge of the bonded warehouse) authorising him to act in all matters relating to this license in the licensee's behalf

4 The Commissioner shall have power to charge duty at the tariff rate of twenty one rupees and fourteen annas (Rs 21-14 0) per proof gallon (or at such other rate as may for the time being be applicable to rectified spirit imported by sea) on the whole or any portion of losses of spirit which may occur in the bonded warehouse if he shall consider them excessive and not satisfactorily explained by the licensee

5 The Commissioner or any officer deputed by him for the purpose shall have power at any time to take without payment samples of the licensee's spirit or denaturants for analysis

6 The door of the licensee's denaturing room shall have two locks, of which one shall be provided by the licensee and the key of it kept with him. The other shall be an excise revenue lock the key of which shall be kept with the warehouse officer. The licensee shall open the room at any time when required to do so by the warehouse officer

7 Nothing except spirits, denaturants, vats and their accessories, and testing instruments shall be stored in the denaturing room which shall not be entered with a naked light. No lamp other than an electric safety lamp of a design approved by the Superintendent of Salt and Excise, Sind, shall be used in the denaturing room

8 Rectified spirit shall not be stored in the casks used for transport but shall be pumped into a storage vat or tank of not less than 450 gallons capacity. Rectified spirit shall be denatured in fixed vats or tanks of not less than 450 gallons capacity. The vats or tanks used for the storage of rectified spirit shall be painted white and those used for denaturation or for the storage of denatured spirit shall be painted red. Each storage and denaturing vat shall be gauged so as to show its depth at every inch and tenth of an inch, and shall be provided with a gauge rod, and a discharge cock having an internal diameter of not less than one and a half inches

9 The requisite quantity of denaturants shall be provided by the licensee before any spirit is transferred to the denaturation vats. Samples of 12 oz. of each of the denaturants to be used shall prior to the transfer of the spirit have been sent at the expense of Government by the warehouse officer to the Chemical Analyser, Sind, for approval, and no denaturant shall be used until it has been examined and reported by that officer to be satisfactory. The licensee shall give the warehouse officer at least two hours' notice of his intention to prepare denatured spirit. All denaturing operations shall take place in the presence of both the warehouse officer and the licensee or his agent

10 (1) Rectified spirit shall be denatured by adding to it—

- (a) one half per cent of light crotoncholine and one half per cent of crude pyridine of mineral origin (spirit so denatured is hereinafter referred to as "ordinary denatured spirit"), or when specially authorised by the Commissioner,
- (b) five per cent of wood naphtha plus such proportion of other substances as may be required by the Commissioner (spirit so denatured is hereinafter referred to as "methylated industrial denatured spirit")

The wood naphtha, light crotoncholine and crude pyridine used shall conform in composition to specifications to be obtained from the Commissioner or the Superintendent of Salt and Excise, Sind, or

- (c) the required proportion of a substance or substances other than wood naphtha, crotoncholine or pyridine approved by the Commissioner (spirit so denatured is hereinafter referred to as "special industrial denatured spirit")

(2) The licensee shall not prepare specially denatured spirit without the special permission of the Superintendent of Salt and Excise, Sind, which shall be endorsed on the label of this license

11 The minimum quantity of spirit which may be denatured at any one time shall be 100 bulk gallons in the case of ordinary denatured spirit, there being no minimum in the case of specially denatured spirit

12 The contents of the vessel shall be effectively stirred immediately after the addition of the denaturants thereto

13 The contents of the vessel shall be effectively stirred to ensure that they are properly mixed

14 Denaturing operations shall not be effected on Sundays or public holidays or on any day before 10 a.m. and after 5 p.m.

15 Spirit denatured under this license may be removed from the warehouse without prior examination by the Chemical Analyser, Sind. Samples of such spirit shall however be taken for test by that officer. Where the Chemical Analyser certifies the spirit to be insufficiently denatured, the balance if any of such spirit remaining in the warehouse shall not be issued until such additional amounts of the denaturants as are necessary shall have been added thereto and further samples despatched to the Chemical Analyser for test and passed by him. Where finally, the denatured spirit is not certified by the Chemical Analyser to be satisfactory it shall be dealt with as the Commissioner may order in writing.

Where the spirit imported from another part of British India has been certified by the Excise Commissioner of the province of export to have been denatured under excise supervision in such province so as to conform, in respect of the proportion and nature of the ingredients used, to the rules made for the denaturation of spirit in Sind, or where the denatured spirit is exported by respectable firms certified as such by the Excise Commissioner of the province of export, and is accompanied by certificates

from the proper Chemical Analyser or Chemical Examiner showing that it has been denatured as aforesaid, and provided also that the seals on the casks or drums agree with the impression of the seal sent to the Collector of the district of import or of the departmental seal supplied to the Commissioner, the denatured spirit may be issued without examination by the Chemical Analyser, Sind. In either case a sample shall be taken from each cask or drum before issue and shall be subsequently tested by the Chemical Analyser. The Commissioner shall report to the Excise Commissioner of the province of export all cases in which the sample is not certified to be satisfactory, and the balance of the consignment, if any, shall not be issued until it has been certified by the Chemical Analyser to have been properly denatured. In all other cases the imported denatured spirit shall not be issued from the warehouse until a sample of it has been sent to the Chemical Analyser and has been certified by that officer to be satisfactory.

Where spirit which has been certified by the Chemical Analyser to be satisfactory is found subsequently, owing to prolonged storage or other causes, not to be satisfactory and is so certified by the Chemical Analyser, it shall be dealt with as the Commissioner may order in writing.

15 Issues of denatured spirit shall be made by measure. The licensee shall provide such measures as may be required by the Commissioner.

16 Denatured spirit other than specially denatured spirit shall be issued from the bonded warehouse in quantities not less than 20 gallons at a time and at a strength not lower than 52° O P and ordinary denatured spirit and specially denatured spirit shall be issued only to wholesalers, retailers and users producing or sending to the licensee a requisition countersigned by an excise officer. These requisitions shall be carefully preserved and given to the warehouse officer on his next visit to the denaturing room. All denatured spirit issued shall be accompanied by a permit signed by the warehouse officer.

17 The quantity and strength of the spirit to be issued and its destination shall be entered in a book to be kept by the licensee and countersigned by the excise officer.

18 The head of each cask or drum used for the transport of denatured spirit from the bonded warehouse to licensed shops, warehouses or to manufactories shall be painted red and shall have "Denatured Spirit" conspicuously painted upon it in white together with the following particulars —

- Name of Bonded warehouse,
- Serial number of cask or drum
- Capacity in gallons and drums
- Situation of shop, warehouse or manufactory

19 The licensee shall keep and furnish such accounts of his denaturing operations and of the receipts, issues and balance of spirit as may be required from time to time by the Commissioner and in the form prescribed by the latter. These accounts shall be produced for inspection by the

Commissioner, or any officer deputed by the Commissioner for this purpose on demand. Distinct accounts shall be maintained of the ordinary denatured spirit and of each of the two classes of specially denatured spirit, namely, methylated industrial denatured spirit and special industrial denatured spirit.

20 The licensee shall employ at his denaturing room only persons approved by the warehouse officer, and shall supply each person with a *nokarnama* or certificate of appointment to be countersigned in token of approval by the warehouse officer. The licensee shall at once remove from his employ when required to do so by the Superintendent of Salt and Excise, Sind, any person whose employment that officer considers undesirable.

21 The licensee shall not have directly or indirectly without the permission in writing of the Commissioner any share or interest in the vend of country spirit or any other intoxicant within the district of nor shall he employ any person who holds such interest.

22 The licensee shall not sell, transfer or sublet the privilege of manufacture and sale granted to him by this license nor shall he in connection with the exercise of the said right enter into any agreement or arrangement which in the opinion of the Commissioner is of the nature of a sub lease. No person will be recognized as the partner of the licensee for the purpose of this license unless the partnership has been declared to the Commissioner before the license is granted and the names of the partners have been entered jointly in the license or, if the partnership is entered into after the granting of the license unless the Commissioner agrees on application made to him to alter the license and to add the name of the partner in the license.

23 This license may be suspended or cancelled by the Commissioner in accordance with the provisions of sections 32 and 32A of the Bombay Abkari Act 1878.

24 It shall be entirely within the discretion of the Commissioner whether he will or will not renew this license. If this license be not

ordered in writing by the Commissioner. If renewed the conditions of the license may be varied as Government may direct.

Dated this

day of

19

Commissioner in Sind

### FORM 13

*Form of license for the wholesale sale of ordinary denatured spirit*

License is hereby granted under the Bombay Abkari Act, 1878, and the rules framed thereunder to \_\_\_\_\_ of \_\_\_\_\_ (hereinafter referred to as 'the licensee') to sell ordinary denatured



spirit of a strength not less than 50° O P at his shop situated in  
 for a period of \_\_\_\_\_ commencing the 1st day of  
 192 and ending the 31st day of \_\_\_\_\_ 192 on payment of a  
 fee of two rupees (Rs 2) on the conditions hereinafter mentioned

### Conditions

1 This license extends only to the sale of spirit which —

(a) has been rendered unfit for human consumption by the addition of light caoutchoucine and pyridine bases in accordance with the rules prescribed on the subject (such spirit is hereinafter referred to as "ordinary denatured spirit"),

(b) is of a strength not less than 50° O P and

(c) has been obtained from an excise or customs bonded warehouse or from a licensed manufacturer of ordinary denatured spirit or from a wholesale licensee on requisitions countersigned by a duly authorised excise officer and under cover of transport permits granted by the said officer

2 The licensee shall not keep sell or expose for sale spirits, whether of foreign or Indian manufacture of any kind or strength which he is not authorised to sell by this license

3 The licensee shall not keep or store ordinary denatured spirit in any place other than the shop above described or in a warehouse which has been approved by the Collector and which is situated in

and the shop or the warehouse shall not be located in the same building with a Refreshment Room hotel or any other shop for the sale of foreign or country spirit except under special authorization by the Collector

4 The licensee shall not keep his shop or warehouse open or sell ordinary denatured spirit before 6 30 o'clock a m Standard time or after 9 o'clock p m (Standard time)

5 Ordinary denatured spirit may be bottled by the licensee on the premises covered by this license with the previous permission of the Collector subject to such conditions as may be imposed by him

6 The licensee shall not sell ordinary denatured spirit except in full corked quart or pint bottles sealed and capsuled the aggregate quantity of which is not less than five gallons or in full jars, drums or casks of the capacity of 5 gallons each

7 The licensee shall not sell ordinary denatured spirit to any person who is not a holder of a wholesale or retail license for the sale of such spirit He shall not sell in any one transaction less than five gallons of ordinary denatured spirit, nor shall he sell more than 100 gallons of such spirit at any one time unless he has obtained from the Collector a general permission endorsed on his license authorizing him to sell in quantities exceeding 100 gallons He shall not sell more than 100 gallons in any one day to a retail vendor unless he is satisfied that the latter has been

specially authorised by the Collector by an endorsement on his license to keep in his possession a larger quantity

8 Each jar, cask, drum, bottle or other receptacle containing ordinary denatured spirit of Indian manufacture kept for sale in the licensee's shop or warehouse shall be conspicuously labelled or branded with the words "Ordinary denatured spirit manufactured in India"

9 This license shall be hung up in a conspicuous place in the licensee's shop or warehouse to the front of which shall be affixed a sign board bearing the following inscription in legible character in English and in the vernacular language of the district in which the shop or warehouse is situated —

Name

Licensed to sell ordinary denatured spirit by wholesale

Authorised opening hour

Authorised closing hour

10 The licensee shall in person carry on the business of his shop or warehouse. If he wishes to absent himself from the said shop or warehouse at any time, or to appoint any other person to officiate for him in carrying on the business of the said shop or warehouse he shall first obtain the sanction of the Collector in writing endorsed on the back of this license, and pay an additional fee of one rupee (Rs 1 0 0). The licensee shall be responsible for the wrongful acts of every person so appointed to officiate for him in carrying on the business of his shop or warehouse and for those of all his servants

11 The licensee shall keep in his shop or warehouse a true account of the quantity of ordinary denatured spirit received sold and in balance at his shop or warehouse. The account shall be plainly and correctly written up to date daily in a bound book pagged and sealed with the Collector's seal and with it shall be kept the counterfoils of the requisitions and transport permits or customs documents relating to ordinary denatured spirit received at the shop or warehouse. The account book, requisitions, permits and customs documents shall at all times be open to inspection by the Commissioner, the Collector, the Superintendent of Salt and Excise, Sind, the Excise Inspector, or any other officer deputed by the Commissioner, the Collector, or the Superintendent of Salt and Excise, Sind, to inspect them. The licensee shall render to the Excise Inspector on or before the 3rd day of each month a statement showing the quantity of ordinary denatured spirit received and sold at his shop or warehouse during the preceding month and the quantity in stock at the end of the preceding month and shall furnish such other information as the Collector may from time to time require

12 Without the permission of the Collector the licensee shall not sell,

declared to the Collector before the license is granted and the names of the partners have been entered jointly in the license or, if the partnership is entered into after the granting of the license, unless the Collector agrees on application made to him to alter the license and to add the name of the partner in the license

13 This license may be suspended or cancelled by the Collector in accordance with the provisions of sections 32 and 32A of the Bombay Abkari Act, 1878

14 It is entirely within the discretion of the Collector whether he will or will not renew this license at the expiration of the term for which it is granted. It is also entirely within the discretion of the Collector whether he will or will not permit the assignee of the holder of the license in case of sale or transfer, or the heir or legal representative of the holder of the license in case of death, to have the benefit of the license for the unexpired portion of the term for which it is granted

15 The licensee shall not use denatured spirit in any art or industry without the permission of the Commissioner in Sind

#### FORM 14

##### *Form of license for the retail sale of ordinary denatured spirit*

License is hereby granted under the Bombay Abkari Act 1878 and the rules framed thereunder to \_\_\_\_\_ of \_\_\_\_\_ (hereinafter referred to as 'the licensee') to sell by retail ordinary denatured spirit of a strength not less than 50° O P at his shop situated in \_\_\_\_\_ for a period of \_\_\_\_\_ commencing the 1st day of \_\_\_\_\_ 19\_\_\_\_ and ending the 31st day of \_\_\_\_\_ 19\_\_\_\_ on payment of a fee of one rupee (Rs 1 0 0) on the conditions hereinafter mentioned

##### *Conditions*

1 This license extends only to the sale of spirit which

(a) \_\_\_\_\_ the addition of \_\_\_\_\_ in accordance with \_\_\_\_\_ is hereinafter referred to as "ordinary denatured spirit")

(b) is of a strength not less than 50° O P, and

(c) has been obtained from an excise or customs bonded warehouse or from a licensed manufacturer of ordinary denatured spirit or from a wholesale licensee on requisitions countersigned by a duly authorized excise officer

2 \_\_\_\_\_ expose for sale spirits whether kind or strength which he is not

3 The licensee shall not keep or store ordinary denatured spirit in any place other than the shop above described, and the shop shall not

be located in the same building with a Refreshment Room, Hotel or any other shop for the sale of foreign or country spirit except under special authorization by the Collector

4 The licensee shall not keep his shop open or sell ordinary denatured spirit before 6 30 o'clock a m (Standard time) or after 9 o'clock p m (Standard time)

5 The licensee shall not sell ordinary denatured spirit except in full corked quart or pint bottles sealed and capsuled or in full jars, drums or casks of the capacity of five gallons each, nor shall he sell such spirit to persons under 16 years of age

6 The licensee shall not keep in his shop nor have in his possession more than 100 (one hundred) gallons of ordinary denatured spirit at any time unless he is specially authorised by the Collector to do so by an endorsement on his license

7 The licensee shall not sell more than 5 gallons of ordinary denatured spirit to any one person in any one day unless such person produces a permit obtained from a duly authorized Abkari Officer for the transport and possession of a quantity of such spirit in excess of five gallons intended to be purchased by him

8 Each jar, cask, drum, bottle or other receptacle containing ordinary denatured spirit of Indian manufacture kept for sale in the licensee's shop shall be conspicuously labelled or branded with the words "ordinary denatured spirit manufactured in India"

9 This license shall be hung up in a conspicuous place in the licensee's shop to the front of which shall be affixed a signboard bearing the following inscription in legible character in English and in the vernacular language of the district in which the shop is situated —

Name

Licensed to retail ordinary denatured spirit

Authorised opening hour

Authorised closing hour

10 The licensee shall in person carry on the business of his shop. If he wishes to absent himself from the said shop at any time, or to appoint any other person to officiate for him in carrying on the business of the said shop, he shall first obtain the sanction of the Collector in writing endorsed on the back of this license, and pay an additional fee of one rupee (Re 1 0 0). The licensee shall be responsible for the wrongful acts of every person so appointed to officiate for him in carrying on the business of his shop, and for those of all his servants

11 The licensee shall keep in his shop a true account of the quantity of ordinary denatured spirit received, sold and in balance at his shop. The account shall be plainly and correctly written up to date daily in a bound book paged and sealed with the Collector's seal and with it shall be kept the counterfoils of requisitions and the transport permits or

customs documents relating to ordinary denatured spirit received at the shop. The account book, requisitions, permits and customs documents shall at all times be open to inspection by the Commissioner, the Collector, the Superintendent of Salt and Excise, Sind, the Excise Inspector, or any other officer deputed by the Commissioner, the Collector, or the Superintendent of Salt and Excise, Sind, to inspect them. The licensee shall render to the Excise Inspector on or before the 3rd day of each month a statement showing the quantity of ordinary denatured spirit received and sold at his shop during the preceding month and the quantity in stock at the end of the preceding month and shall furnish such other information as the Collector may from time to time require.

12 Without the permission of the Collector the licensee shall not sell, transfer or sublet the privilege of sale granted to him by this license nor shall he in connection with the exercise of the said right enter into any agreement or arrangement which in the opinion of the Collector is of the nature of a sub lease. No person will be recognised as the partner of the licensee for the purpose of this license unless the partnership has been declared to the Collector before the license is granted and the names of the partners have been entered jointly in the license or, if the partnership is entered into after the granting of the license unless the Collector agrees on application made to him to alter the license and to add the name of the partner in the license.

13 This license may be suspended or cancelled by the Collector in accordance with the provisions of sections 32 and 32A of the Bombay Akkari Act, 1878.

14 It is entirely within the discretion of the Collector whether he will or will not renew this license at the expiration of the term for which it is granted. It is also entirely within the discretion of the Collector whether he will or will not permit the assignee of the holder of the license in case of sale or transfer, or the heir or legal representative of the holder of the license in case of death, to have the benefit of the license for the unexpired portion of the term for which it was granted.

15 The licensee shall not use denatured spirit in any art or industry without the permission of the Commissioner in Sind.

#### FORM 15

*Form of the Bond to be executed before permission is granted to denature Indian made rectified spirit*

Know All Men by these presents that  $\frac{I}{We}$  (a) \_\_\_\_\_ of \_\_\_\_\_  
and (b) \_\_\_\_\_ of \_\_\_\_\_

(a) Principal(s)

(b) Surety  
Sureties \*

\* (NOTE.—Where sureties are not required the words of joint and several obligation should be scored out. Where sureties are required they will enter into the bond jointly and severally with the principal.)

<sup>am</sup>  
are jointly and severally held and firmly bound unto the Secretary of State for India in Council in the sum of one thousand rupees (Rs 1,000) to be paid to the said Secretary of State for India in Council, his successors in office or assigns or to his or their attorney or attorneys for which payment well and truly to be made <sup>I</sup>  
we jointly and severally bind <sup>myself</sup> ourselves  
and each and every one of <sup>my</sup> our respective heirs, executors, administrators and representatives by these presents

Sealed with <sup>my</sup> our seal

Signed by the abovenamed  
in the presence of }

Signed by the abovenamed  
in the presence of }

Whereas the Secretary of State for India in Council has agreed to permit the said [principal(s)]  
to denature Indian made rectified spirit at, and to issue on sale denatured spirit from, the bonded warehouse at  
in the district of in Sind in accordance with  
a license to be issued under section 14 of the Bombay Abkari Act, 1878, and has required the said [principal(s)] as a condition  
of the issue of such license to enter into the above bond in the sum of one thousand rupees [with two sureties\*] for the due fulfilment of the conditions of the said license and the rules in force for the time being governing the denaturation of spirits

Now the condition of the above written bond is such that if the said [principal(s)] <sup>his</sup> their heirs, executors, administrators or assigns shall fulfil the conditions of the said license and rules in force for the time being for the denaturation of spirits and the issue on sale of denatured spirit then this bond shall be void, otherwise it shall remain in full force

Dated this day of 19

Signed by the abovenamed  
[principal(s)] in the presence of and } Signature(s) of principal(s)

Signed by the abovenamed  
(surety) in the presence of and } Signature of surety

(Similarly for the other surety)

\* Omit if sureties are not required.

## FORM 16.

*Form of the Bond to be executed before permission is granted to use specially denatured spirit in arts or manufactures*

Know All Men by these presents that <sup>I</sup>W<sub>o</sub>(a) of  
and (b) of

<sup>am</sup>  
are jointly and severally held and firmly bound unto the Secretary of State for India in Council in the sum of

rupees (Rs ) to be paid to the said Secretary of State for India in Council, his successors in office or assigns or to his or their attorney or attorneys for which payment well and truly to be made

<sup>I</sup>  
we jointly and severally had myself and each and every one of my  
ourselves our respective  
heirs, executors, administrators and representatives by these presents

Sealed with <sup>my</sup>  
our seal

Signed by the abovenamed  
in the presence of }  
Signed by the abovenamed  
in the presence of }

Whereas the Secretary of State for India in Council has agreed to permit the said (principal(s)) to use industrial denatured spirit in arts and manufactures at <sup>his</sup>  
their manufactory situated at

in the town of District  
in Sind and has required the said (principal(s)) as a condition of the grant of such permission to enter into the above bond in the sum of rupees (Rs ) [with two sureties\*] for the due fulfilment of the rules in force for the time being governing the use of industrial denatured spirit in arts or manufactures

Now the condition of the above written bond is such that if the said (principal(s)), <sup>his</sup>  
their heirs, executors, administrators or assigns shall fulfil the conditions of the rules in force for the time being for the use of specially denatured spirit in arts or manufactures and any special rules duly made in respect of the said use of specially denatured spirit by the said (principal(s)) then this bond shall be void, otherwise it shall remain in full force

Dated this day of 19 .

Signed by the abovenamed  
[principal(s)] in the presence of } Signature(s) of principal(s)  
and  
Signed by the abovenamed  
(surety) in the presence of } Signature of surety  
and  
(Similarly for the other surety)

\* (NOTE.—Where sureties are not required the words of joint and several obligation should be scored out. Where sureties are required they will enter into the bond jointly and severally with the principal.)

(a) Principal(s)

(b) Surety  
Sureties †

† [Omit if sureties are not required.]

## FORM 17.

*Form of the Bond to be executed before permission is granted to import Indian made rectified spirits from Indian States*

I Know All Men by these presents that  $\frac{I}{We}$  (a) of  
and (b) of

$\frac{am}{are jointly and severally}$  held and firmly bound unto the Secretary of State for India in Council in the sum of \_\_\_\_\_ rupees (Rs \_\_\_\_\_) to be paid to the said Secretary of State for India in Council, his successors in office or assigns or to his or their attorney or attorneys for which payment well and truly to be made  $\frac{I}{we jointly and severally}$  bind  $\frac{myself}{ourselves}$  and each and every one of  $\frac{my}{our respective}$  heirs, executors, administrators and representatives by these presents.

Sealed with  $\frac{my}{our}$  seal

Signed by the abovenamed }  
in the presence of

Signed by the abovenamed }  
in the presence of

Whereas the said (a)

$\frac{has}{have}$  been licensed under section 14 of the Bombay Abkari Act, 1878, to denature Indian made rectified spirits at \_\_\_\_\_ in the district of \_\_\_\_\_

And whereas the Secretary of State for India in Council has agreed to permit the said (a) \_\_\_\_\_ to import Indian made rectified spirits from the \_\_\_\_\_ to the bonded warehouse at \_\_\_\_\_ in the district of \_\_\_\_\_ without payment of duty and has required the said (a) \_\_\_\_\_ as a condition of the grant of such permission to enter into the above bond in the sum of \_\_\_\_\_ rupees (Rs \_\_\_\_\_) with two sureties

Now the conditions of the above written bond are as follows —

- (1) if the said (a) \_\_\_\_\_ or  $\frac{his}{their}$  legal representatives shall not at any one time during the term of the said license import or have imported any quantity or quantities of spirits the duty on which at the rate of twenty-one rupees and fourteen annas (Rs 21-14 0) per proof gallon (or at such other rate as may for the time being be applicable to rectified spirits

(a) Principal(a)

(b)  $\frac{Surety}{Sureties}$ .





State, or to any foreign possession in India, or to any place in a country outside India except Mombasa

- 3 *No-objection certificate* —(1) Any person wishing to export duty-paid country spirit to any place in India shall first obtain a no-objection certificate from the Chief Excise Authority of the district of import in another Province, or, if the export be to any place in a Native State or to a foreign possession in India, from the Political Agent accredited to such State or from a responsible officer of such foreign possession, as the case may be
- (2) In the case of exports to places outside India, no such no-objection certificate shall be required. Exports to such places shall be allowed at the exporter's own risk.
- 4 *Application for export permit* —The exporter shall then apply to the Collector of the district of export (or in the case of the city of Bombay to the Collector of Bombay) or to the Superintendent of Salt and Excise of the Sub Division of export, attaching the no-objection certificate (if any) required by rule 3
- 5 *Particulars of application* —Such application shall contain the following particulars —
  - (1) the name, address and designation of the exporter,
  - (2) the name, address and designation of the consignee,
  - (3) the name of the licensee and the number and locality of the shop from which the country spirit is to be purchased,
  - (4) the quantity of country spirit and its alcoholic strength
  - (5) the route by which it is to be exported and
  - (6) the purpose of the export
- 6 *Export permit in quadruplicate* —On receipt of such application the Collector or the Superintendent of Salt and Excise concerned shall grant a permit in quadruplicate. One copy of the permit shall be kept on the Collector's or Superintendent's record, the second copy shall be sent to the Chief Excise Authority of the district of import, or in the case of a Native State or a foreign possession in India, to the Political Agent accredited to such State or to the responsible officer of such foreign possession as the case may be, the third copy shall be sent to the Excise Inspector in whose charge the liquor shop from which the country spirit is to be purchased is situated, and the fourth copy shall be handed over to the exporter to be sent to the consignee after despatch of the spirit in question
- 7 *Procedure on arrival of spirit* —On arrival of the country spirit at the place of destination, the consignee shall hand over the permit received by him from the exporter to the Chief Excise Authority of the district or in the case of a Native State or a foreign possession

in the permit has been received by him.

(B G G , Part I, 1921, page 1847 )

### Toddy.

#### Section 35 (2) (c) — RULES REGULATING THE TRANSPORT OF TODDY TO THE CITY OF BOMBAY FROM AREAS IN THE ISLAND OF SALSETTE IN THE THANA DISTRICT

63. No 1244, dated 17th April 1920 — In exercise of the powers conferred by clause (c) of sub section (2) of section 35 of the Bombay Ahkari Act, 1878 (Bom V of 1878), the Governor in Council is pleased to make the following rules regulating the transport of toddy to the City of Bombay from areas in the Island of Salsette in the Thana District in which the Commissioner of Excise may permit the tapping of trees with a view to such transport —

- 1 Toddy, tapped in areas in the Island of Salsette in which the Commissioner of Excise permits the tapping of toddy trees for the transport of toddy to the City of Bombay, shall be transported to Bombay by rail only and hooked only from the following stations on the B B & C I Railway —

Andheri, Goregaon, Malad, Kandivlee and Borivli

- 2 Toddy may be hooked from such stations only between the hours of 5 and 11 a m and from 4 30 p m to 7 p m All toddy must reach its destination at the Bombay shops before the prescribed closing hour

- 3 The toddy before being hooked shall be shown to the Excise Sub Inspector or Amaldar at the booking station
- |                                       |   |
|---------------------------------------|---|
| * Borivli<br>7 4 19<br>8 a m<br>† A B | The examining officer will paste a slip as shown in the margin on the vessel containing the toddy All labels should be washed off after |
|---------------------------------------|---|

the toddy reaches its destination

- 4 Vessels used for such transport shall be gauged and the capacity as ascertained shall be marked on them with paint
- 5 A person transporting toddy shall be provided with a nokarnama countersigned by the Excise Officer in charge of tapping operations in Salsette, and shall carry such nokarnama with him
- 6 Toddy shall be hooked through to Mahim or Colaba or any intervening station and on arrival shall be examined by an Excise Officer The toddy shall be taken to the shops by the most direct route
- 7 Daily accounts of toddy transported from Salsette to Bombay shall be kept in the forms appended to these rules by the Excise Officers at the despatching and receiving stations
- 8 Toddy which cannot reach its destination before the prescribed closing hour shall be kept at the station under the supervision of an Excise Officer or Amaldar till the following morning

(B G G, Part I, 1920, pages 1065 1066)

*Note* — Government have by their Notification in the Revenue Department, No 1244 A, dated 17th April 1920 cancelled Government Notifications Nos 7035, dated 8th October 1902, and 8935 dated 17th December 1902 as subsequently amended, on the subject of the rules mentioned in the above paragraph

## FORMS

(To be kept at Stations in Salsette)

A separate page for each transporter

*Daily account of toddy transported from  
to Bombay by*

*(Railway Station)  
(name of licensee)*

Month date and hour	Toddy received for transport			Toddy transported to station of destination
	Village from which received	Toddy received		
		Gals.	Drs	

*N B*—The total for the day of toddy received and transported should be shown in the Account Book at the close of each day's transactions

## Station

*Daily account of toddy received at the  
distributed to shops in Bombay*

*Station and*

Month date and hour	Toddy received in transport		No of shop to which toddy sent	Quamt ty sent in		
	Station from which received	Toddy received		Gals	Drs	
		Gals				Drs

*N B*—The total for the day of toddy received and distributed should be shown in the Account Book at the close of each day's transactions

**Section 35 (2) (c)—RULES REGULATING THE EXPORT OR TRANSPORT  
BY LAND OR BY SEA FROM ANY PLACE IN THE BOMBAY PRESIDENCY  
OF CERTAIN INTOXICATING DRUGS**

64. No 3510, dated the 18th December 1920—In exercise of the powers conferred by clause (c) of sub section (2) of section 35 of the Bombay Abkari Act, 1878 (Bom V of 1878), and in supersession of Government Notification in the Revenue Department, No 507, dated 16th February 1920, the Governor in Council is pleased to make the

following rule, to take effect from 1st January 1921, for regulating the export or transport, by land or by sea, from any place in the Bombay Presidency, of the intoxicating drugs specified in the schedule annexed hereto —

When any intoxicating drug mentioned in the annexed schedule is to be exported or transported from any place in the Bombay Presidency the person intending to export or transport the same shall obtain a no-objection certificate—

- (a) in the case of export to the Punjab, from the Financial Commissioner, Punjab,
- (b) in the case of export or transport to any other place in British India, from the Chief Excise Authority of that place,
- (c) in the case of export to a Native State, from the Political Agent accredited to that Native State,
- (d) in the case of export to a Foreign Possession in India, from a responsible officer of such Foreign Possession, and
- (e) in the case of export by land or sea to any country beyond India belonging to any of the contracting parties to the Hague Opium Convention, 1912, from a responsible officer duly appointed by the Government of such country

Such certificate shall be presented—

(a) to the Collector of Customs Bombay or the Chief Collector of Customs in Sind, if the said intoxicating drug is to be exported or transported from the Custom House Bombay or Karachi as the case may be,

(b) to the Collector of Bombay or the Collector of Karachi, if it is to be exported or transported from any other place in the City of Bombay or the Town of Karachi as the case may be,

(c) to the Collector of the district concerned if it is to be exported or transported from any other place in the Bombay Presidency

The officer to whom the certificate is presented shall then issue a permit under Bombay Act V of 1878, and shall enter therein the time during which it is to be in force and shall then allow the removal of the intoxicating drug

Provided—

(1) that in the case of export or transport of any such drug required for use in Government Medical Institutions no such certificate shall be necessary if the Controlling Medical Officer of the district to which the drug is to be exported or transported shall certify by endorsement on the requisition or indent that the drug is required for *bona fide* Government purposes and shall intimate the fact to the Chief Excise Authorities of the places from and to which the drug is to be exported or transported. The Controlling Medical Officer shall not be of lower status than that of a Civil Surgeon,

(2) that a no-objection certificate shall not be necessary in the case of export of any drug mentioned in the annexed schedule by land or by sea, to any country beyond India which does not belong to any of the Contracting Parties to the Hague Opium Convention, 1912

*Schedule*

1 Coca leaves, alkaloids of coca, every other intoxicating drink or substance prepared from the coca plant (*erythroxylum coca*) and all drugs synthetic or other, having a like physiological effect to that of cocaine

2 "Extract *Cannabis Indica*" and every other intoxicating drink or substance prepared from any part of the hemp plant (*Cannabis sativa*)

3 All preparations and admixtures of any of the above with the exception of those which are exempted from excise restrictions.

(B G G, Part I, 1920, page 3381)

*Section 35 (2) (c) — Rules regulating the import, export, etc., of hemp drugs in the Bombay Presidency excluding Sind and Aden*

65 No 279 G, dated 10th April 1923 — In exercise of the powers conferred by clause (c) of sub section (2) of section 35 of the Bombay Abkari Act 1878 (Bom V of 1878) and in supersession of the notifications mentioned in the margin so far as they relate to the import into, export from, and transport in the Bombay Presidency (excluding Sind and Aden) of hemp and any intoxicating drugs prepared therefrom the Government of Bombay is pleased to make the following rules for regulating the import into export from and transport in the Presidency of Bombay (excluding Sind and Aden) of hemp and any intoxicating drugs prepared therefrom except charas namely —

<p>Notifications of the Commissioner of Customs Salt Opium and Abkari</p> <p>(1) No 7571 dated 21st December 1908</p> <p>(2) No 7572 dated 21st December 1908</p> <p>(3) No 5246 dated 20th August 1909</p> <p>(4) No 6004 dated 23rd September 1909</p> <p>(5) No 4968 dated 29th August 1910</p> <p>(6) No 4970 dated 29th August 1910</p> <p>(7) No 7147 dated 17th December 1910</p> <p>(8) No 5191 dated 5th August 1911</p> <p>(9) No 5481 A dated 5th August 1911</p> <p>(10) No 2274 dated 31st March 1911</p> <p>(11) No 2276 dated 26th March 1913</p>	
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*Preliminary*

1 In these rules, unless there be something repugnant in the subject or context—(1) "Commissioner" means the Commissioner of Customs, Salt and Excise, Bombay

(2) "Deputy Commissioner" means the Deputy Commissioner of Salt and Excise of the Division in which the warehouse is situated

(3) "Collector" includes any officer appointed under the Act to perform the duties of a Collector under the Act

(4) "Superintendent" means the Superintendent of Salt and Excise for the area in which the warehouse is situated.

(5) "Officer in charge of the warehouse," "Warehouse Officer" or "Officer in charge" means the Excise Officer in charge of a bonded warehouse

(6) "Presidency proper" means the Bombay Presidency excluding the Province of Sind and the Settlement of Aden

(7) "The Act" means the Bombay Abkari Act, 1878

(8) "Hemp drug" means any intoxicating drug as defined in the Act that is prepared or in any way obtained from hemp but does not include charas or any preparation or admixture of the same

(9) "Depositor" means the owner of any hemp drugs stored in a bonded warehouse

## I—IMPORT, EXPORT AND TRANSPORT

### (a) Import

- 2 The import of hemp drugs into the Presidency proper is permitted only in respect of the following drugs from the following places and subject to the following conditions —

Import of drugs

Places and drugs which may be imported therefrom —(1) Ganja from any Province in British India except the Madras Presidency, from which the drug may be imported only if the importer is specially authorized to do so by the Board of Revenue, Madras, and (2) Bhang from the Punjab or the United Provinces

*Conditions* — Import shall be under bond for the payment of duty in the . . . . . to the . . . . . hereina . . . . . be made under the Act

- 3 No hemp drug shall be imported into the Presidency proper except by the holder of a license in the prescribed form for depositing such drug in and selling the same by wholesale at a bonded warehouse or of a license in the prescribed form for the sale by wholesale or retail of such drugs and in accordance with the rules or conditions relating to such license; provided that in the latter case the licensee shall deposit the drugs imported by him in a bonded warehouse pending removal therefrom to his shop for the purpose of sale

4. Every person desiring to import any hemp drug shall apply in writing to the Deputy Commissioner of the Division in which the drug is to be warehoused for an import pass. The application shall specify—

Persons desiring to import drugs shall apply for an import pass particulars of application

(a) the name of the applicant (importer),

(b) the locality and name of the warehouse from which the drug is to be imported or, when the drug does not issue from a warehouse, the place at which the drug is to be purchased;

(c) the kind and quantity of the drug to be imported;

(d) the name of warehouse in which the drug will be deposited on importation;

to cover postage.

5 The Deputy Commissioner, unless he sees reason to the contrary, will grant an import pass in triplicate in Form H D 7. The counterfoil of the pass shall be retained in the office of issue, the duplicate thereof\* together with a blank copy of the letter of advice in Form H D 9 sent direct by post to the Collector or Chief Excise Officer of the district of export and the triplicate issued to the applicant or the person authorised by him to receive it, to be made use of as further prescribed.

6 When ganja is to be imported the importer or his agent shall present his copy of the pass to the Collector or the Chief Excise Officer of the District of export who will, unless he sees reason to the contrary, fill in and sign, except in the case of the Central Provinces, the export pass in Form H D 8 subjoined to the pass presented to him and also that below the duplicate copy thereof received by him direct from the place of import. He will then forward the duplicate\* and a letter of advice in Form H D 9 to the Officer in charge of the warehouse from which the drug is to be removed and return to the importer or his agent the triplicate copy received from him. The Officer in charge of the warehouse will issue the drug up to the quantity authorised by the import pass on the triplicate copy thereof being presented to him by the importer or his agent, if such officer is satisfied that the entries in the pass presented to him correspond with those in the duplicate copy of the pass. In the case of the Central Provinces the export of ganja from the place of import will be governed by the rules in force in that province.

7. In the case of importation of *bang* from the Provinces the importer or his agent at the place of export shall present the triplicate of the import pass to the Collector or Chief Excise Officer of the district of export. If *bang* is to be imported into the Punjab, by an application in the form for the Punjab rules for the export in bond of *bang* from the place of export to the

\* The blank copy of letter of advice in Form H D 9 should be sent to the Collector or the Chief Excise Officer of the district of export in the case of the Punjab.



the Punjab the Collector or the Chief Excise Officer of the District to whom the duplicate copy of the import pass has been sent will forward it to the Excise Officer concerned. The latter will, unless he sees reason to the contrary, issue an export-in bond pass in Form H 23 prescribed by the rules in force in the Punjab authorizing the export of *blang* under bond from that Province up to the quantity mentioned in the duplicate copy of the import pass received by him and retain the duplicate on his record. In the United Provinces the Officer to whom the pass is presented as hereinbefore prescribed will, unless he sees reason to the contrary, endorse on the duplicate thereof received by him direct from the Deputy Commissioner his sanction to export from his district the quantity of the drug specified in the import pass, and forward the same and a letter of advice in Form H D 9 direct to the proper officer at the place of purchase directing him to issue the drug and the requisite export in bond pass in Form H D 8. The importer or his agent shall thereupon present his triplicate of the pass to the proper officer aforesaid, who will complete and sign the export pass subjoined to the pass so presented as well as that below the duplicate received by him from the Collector or the Chief Excise Officer of his district, and will issue the duplicate and return the triplicate to the importer of the pass and the letter of advice. The warehouse officer shall be dealt with by him in the manner indicated in the next following rule.

8 The duplicate copy of each import pass received by the Officer in charge of the warehouse or the proper officer at the place of purchase under rules 6 and 7, except that received by the excise officer, Punjab, when duly completed and after the drug therein specified is issued, will be retained by him on his record. The officer issuing the drug will except in the case of the Central Province and the Punjab immediately, on the removal of any drug or drugs under the foregoing rules, post a letter of advice of the consignment in Form H D 9 after filling in the particulars on the reverse thereof, to the receiving warehouse officer, who shall acknowledge the receipt of such consignment in Form H D 10.

9 The description of the packages which is to be entered in the importer's triplicate of the export pass in Form H D 8 shall clearly specify the first and the last of the serial numbers assigned to the packages in the consignment and the kind of packages. Particulars as to the weight of each package, the marks, etc., thereon shall be given in the letter of advice referred to in rule 8.

10 On the issue of any drug to the importer or his agent, he shall cause the same to be securely packed and shall conspicuously mark and number each package as laid down in rule 25.

*(b) Export and Transport*

11 Every person desiring to export in bond or out of bond to any

Export in bond or out of bond to place other than country outside India and transport in bond in Presidency Pass in Form H D 7 required

place other than a country outside India or to transport in bond to any place within the Bombay Presidency (including Sind and Aden) any drug deposited in a bonded warehouse, shall obtain a pass in Form H D 7 from the proper authority as prescribed below authorising

such import into or transport to such other place —

(a) in the case of export to a State in India, from the British Political Officer accredited to such State, or from a responsible Officer of that State provided that, in the latter case, the pass shall be countersigned by the said Political Officer [1] except in the case of the Baroda State, which has authorized the Subhas of the Navsari, Baroda, Kadi and Amreli Divisions and the Assistant Sur Subhe of the Baroda Division to issue such passes [1], in the case of export to a Foreign possession in India, from a responsible officer of such possession, in the case of export to a British Indian Province other than the Punjab and Madras, from the Collector or Chief Excise Officer of the District to which the drug is to be exported, in the case of export to the Punjab, from the Financial Commissioner of that province, and in the case of export to the Madras Presidency if such export is specially sanctioned by the Board of Revenue Madras, from such officer as may be authorised in this behalf by the said Board, and

(b) in the case of transport in bond to any place in the Bombay Presidency, from the Deputy Commissioner of the Division to which the drug is to be taken or removed or in the case of Sind from the Collector or in the case of Aden from the Collector of Abkari, Aden

12 The pass so obtained shall thereupon be submitted to the Deputy

Pass to be submitted to the Deputy Commissioner in Administrative control of the warehouse from which the drug is to be removed or to the Collector of Customs.

Commissioner of the Division in which is situated the warehouse whence the drug is to be removed. In the case of the Town and Island of Bombay such pass shall be submitted to the Collector of Customs Bombay, if the drug is to be exported or transported from the Custom House, and to the Deputy Commissioner of the Division

if it is to be exported or transported from the bonded hemp drugs warehouse direct. In either case the person seeking to export or transport any drug shall together with the above said pass submit to the aforesaid officer an application specifying the following particulars —

(1) the name of the applicant,

(2) the name of the place (including the name of the village or town and the district) to which the drug is to be removed, and, if the removal

[1] [1] These words have been inserted by G. A. No. 273 C. dated 25th February 1924

be for export or transport in bond, the name also of the warehouse to which the drug is intended to be taken or sent,

(3) the route by which the drug is to be exported or transported and the mode of conveyance,

(4) the name of the person, if any, who is to accompany the consignment while in transit, and

(5) reasons for the removal, in case of removal by a depositor on his own account

13 The Deputy Commissioner or the Collector of Customs, as the case may be, unless he sees reason to the contrary, shall complete and sign the <sup>export</sup>/<sub>transport</sub> pass printed below the triplicate copy of the <sup>import</sup>/<sub>transport</sub> pass presented or sent to him by the applicant and also that below the duplicate copy of the same pass received direct by him—

(a) if in the case of export to a British Indian Province or of transport to another bonded warehouse in the Bombay Presidency, he is satisfied that the export or transport is unobjectionable and that all the requirements of the Act and of these rules in respect of such removal have been complied with, and

(b) in the case of export to a State or a Foreign possession in India, on the applicant producing before him a Treasury receipt in Form H D 11 evidencing payment by the applicant or on his behalf, of the full amount of the duty leviable on each kind of drug to be exported, provided that the aforesaid officer is satisfied that such export is unobjectionable and that the requirements of the Act and of these rules have been fully complied with

14 The Deputy Commissioner shall then return the triplicate pass to the applicant [together with the Treasury receipt in cases falling under Rule 13 (b)] for presentation to the Officer in charge of the issuing warehouse and forward the duplicate to the latter officer for information and record. The officer in charge of the warehouse shall compare the entries in the triplicate pass (and the Treasury receipt if any) with those in the duplicate and if satisfied that they tally, shall forthwith issue the drug or drugs up to the quantity specified in the <sup>import</sup>/<sub>transport</sub> pass provided that when duty is paid before removal, such quantity is not in excess of that covered by the Treasury receipt. If the drug is to be removed from the Bombay Custom House, the Collector of Customs shall, if he sees no reason to the contrary, sign the duplicate and triplicate of the pass and allow the export

15 The Deputy Commissioner of the Division of despatch shall endorse

Duplicate of pass to be endorsed by the Deputy Commissioner in administrative control of the warehouse at the place of despatch and forwarded for record to the Officer in charge of the warehouse or recorded by the Collector of Customs

the duplicate of every pass forwarded to him by the Officer duly authorised to issue the same in the receiving Division and forward the same to the Officer in charge of the warehouse from which the drug is to be issued. The duplicate will be filed in the warehouse.

In the case of a drug which does not pass through a bonded warehouse the Collector of Customs shall complete the duplicate of every pass forwarded to him by the Officer duly authorised to issue the same in the receiving Division and record the same in his office.

16 In every case in which a pass in Form H D 8 is granted for the

Officer in charge of the warehouse of issue shall in cases in which a pass in Form H D 8 is granted post on removal of packages a letter of advice to the Officer in charge at the place of destination

export in bond or transport in bond of any hemp drug, the Officer in charge of the warehouse of issue shall, as soon as the packages are weighed and removed from the warehouse, post a letter of advice of the consignment to the Officer in charge of the warehouse at the place of destination. The letter of advice shall be in

form H D 9 and the particulars specified on the reverse thereof shall be filled in by the Officer issuing the drug from the triplicate of the export pass intended to accompany the consignment. The railway receipt covering the consignment shall be handed over by the exporter, transporter or the agent of either as the case may be to the warehouse officer, who shall forward it along with the letter of advice to the officer in charge of the warehouse at destination. This latter officer shall as soon as the consignment is received by him forward to the officer in charge of the warehouse of issue through the Deputy Commissioner of the Division in which the exporting warehouse is situated an acknowledgment in Form No H D 10.

17 A licensed vendor in the Bombay Presidency desirous of obtaining

Licensed vendors desirous of obtaining drug from warehouse for sale shall make an application in the prescribed form and tender duty to the Mamlatdar or in the Town and Island of Bombay to the Chief Account Officer of Customs Salt and Opium who shall forward a counterpart thereof to the warehouse officer

any drug from a warehouse for transport to and sell at his shop shall tender in writing to the Mamlatdar of the taluka wherein the shop is situate or to the Chief Account Officer of Customs Salt and Opium Bombay, in the case of the Town and Island of Bombay the duty payable on the quantity of drugs which he wishes to remove. The application shall be in Form H D 11 a copy of which shall be given him free of charge on request at any Government Treasury or Sub Treasury or in the case of Bombay

City at the office of the Superintendent of Salt and Excise, Bombay Sub division. The Officer to whom the application is presented shall receive into the treasury the amount of duty tendered

by the applicant and shall complete and sign the certificate appended to the second portion of Form H D 11, together with the Treasury receipt on the third portion thereof. The application on the counterfoil, duly endorsed, will be retained by the aforesaid Officer, who shall hand over the third portion of the form to the applicant and forward the second portion thereof direct by post to the Officer in charge of the warehouse from which the drug is to be issued.

18 The Mamlatdar shall at the same time grant to the applicant a pass in Form H D 12 in triplicate. In Bombay City the said pass shall be granted by the Superintendent of Salt and Excise, Bombay before the pass is issued. The pass shall be forwarded by post by the Officer issuing it to Excise Inspector or Assistant or Sub Inspector in whose charge the applicant's shop is situated and the duplicate thereof sent direct by post to the officer in charge of the warehouse concerned, and the triplicate, which is intended to cover the drug during transit, shall be handed over to the applicant. The drug or drugs up to the quantity covered by the amount of duty, the payment of which is acknowledged in the Treasury receipt, shall be issued from the warehouse by the Officer in charge thereof on the production of the pass by the applicant together with the duplicate will remain with the Officer in charge of the applicant's shop. The receipt shall thereupon be forthwith returned to applicant together with the triplicate of the transport pass presented by the applicant after the Officer in charge has filled in all the requisite entries on the reverse thereof.

19 The Excise Inspector or Assistant or Sub Inspector to whom the counterfoil of the pass has been forwarded from the Mamlatdar's office or from the office of the Superintendent of Salt and Excise, Bombay Sub division, in the case of the Town and Island of Bombay, shall return it to the Mamlatdar or the Superintendent of Salt and Excise, Bombay Sub division, as the case may be, for record as soon as he has satisfied himself that the quantity of the drug mentioned therein has been correctly entered in the shop account book and that the stocks actually on hand tally with the book balance, taking care that the certificate on the reverse of the counterfoil sent to him and on the triplicate filed in the shop has been duly filled in by him. If he finds cause for suspicion, he shall at once report the matter to the Superintendent of Salt and Excise to whom he is subordinate for orders.

20 Ganja, which is to be taken from a manufacturing yard to the bonded warehouse at Ahmednagar for deposit therein shall be protected in transit by a transport pass in Form H D 5 which shall be issued to the manufacturer on a verbal application being made therefor to the Hemp drugs Inspector or Assistant or Sub Inspector in charge of the yards. A fresh pass shall be obtained for each consignment of manufactured ganja to be taken from the yard to the warehouse and each such pass shall, as soon as the ganja covered thereby reaches the warehouse, be given up to the officer in charge of the warehouse.

21 A person desiring to export any hemp drug by sea to a country outside India shall submit an application in Form H D 11 together with the duty on the hemp drug to be exported to the Chief Account Officer of Customs, Salt and Opium, Bombay, who will receive the duty tendered by the applicant give him the receipt therefor (being the third portion of the form) and forward to the Officer in charge of the hemp drugs bonded warehouse at Bombay through the Superintendent of Salt and Excise Bombay Sub division the second portion of the form duly certified. Every such application in Form H D 11 shall have attached thereto a duly completed shipping bill of lading and a certificate from the Collector of Customs stating that export is permitted. On the applicant producing the receipt before the Superintendent of Salt and Excise, Bombay Sub division, together with an application specifying the particulars prescribed in rule 12 the Superintendent if satisfied that such export is unobjectionable will grant an export pass in Form H D 12 in triplicate. The counterfoil of the pass shall be retained in the office of issue the duplicate thereof forwarded to the Officer in charge of the warehouse in Bombay and the triplicate handed over to the exporter. The drugs will be issued to the latter from the warehouse on his producing before the Officer in charge thereof the triplicate so given to him.

22 A wholesale or retail vendor of hemp drugs wishing to purchase any drug from a wholesale dealer of his own or another district shall apply for the requisite transport pass to the Mamlatdar of the taluka in which the shop to which the drug is to be removed is situated or in the case of the Town and Island of Bombay to the Superintendent of Salt and Excise Bombay Sub division stating the prescribed minimum stock for his shop and the actual balance of drugs on hand. The pass shall be in triplicate in the form marked H D 12 appended hereto. The counterfoil of the pass shall remain in the office of issue, the duplicate shall be forwarded to the Excise Inspector or Assistant or Sub-Inspector in whose range the wholesale shop from which the drug is to be removed is situated and the triplicate copy shall be handed over to the applicant. The wholesale dealer from whom the drug is to be purchased may sell the

drug to and allow it to be removed from his shop by the purchase on the latter producing before him the triplicate copy of the pass. The Excise Inspector or Assistant or Sub Inspector who receives the duplicate of the said pass after satisfying himself that the quantity of drugs sold by the wholesale licensee has been taken into account in recording the sales for the day in the shop account book shall forward the duplicate to the Excise Inspector or Assistant or Sub Inspector in whose jurisdiction the purchaser's shop is situated, and the latter officer shall file the pass after satisfying himself that the drug so received has been duly brought to account at the purchasing licensee's shop.

23 The triplicate copy of every pass under cover of which a wholesale or retail vendor brings any drug to his shop whether from a bonded warehouse or from a wholesale licensee shall be filed by him in his shop.

*Triplicate of transport pass to be filed by the vendor in his shop*

## II — GENERAL PROVISIONS GOVERNING IMPORT, EXPORT AND TRANSPORT

24 All charges such as those payable for carriage by rail or road labourers' wages etc., on hemp drugs brought in or removed from a warehouse, and all incidental rules shall be borne by the person importing, exporting or transporting the drugs.

*Import etc. to be at cost and risk of importer, etc.*

25 Every package to be removed to or from a warehouse under these rules shall bear the serial number assigned thereto in the consignment preceded by a distinguishing mark which shall consist of a letter intended to serve as an index to the kind of the drug contained therein. The number shall be in a separate series for each kind of drug the marks being G for ganja and B for bhang. The mark and the serial number shall be written close together and one after the other, like the digits in ordinary numeration.

*Packages removed to or from a warehouse to be numbered and marked.*

26 Every consignment of drugs intended for import export or transport in bond for the payment of duty is subject to the provisions of section 75 of the Indian Railways Act, 1890, each consignment shall be despatched direct to the Officer in charge of the bonded warehouse at the place of destination, the railway receipt, which shall be made out in that Officer's name, shall be delivered by the importer, exporter transporter or his agent as the case may be, to the Officer issuing the drug or drugs for despatch to the Officer in charge of the receiving warehouse.

*Drugs intended for import etc. in bond for the payment of duty how to be despatched*

27 Any hemp drug shall be imported, exported or transported by rail or by sea only as goods or cargo, subject to the special rules thereto relating, if any, of the railway or steamship company accepting such drug for carriage, and while in transit shall not be in charge of the person, if any, accompanying the consignment.

*Import export or transport of hemp drugs by rail or sea.*

28

Pass co

to accompany the same in transit and to be produced on demand. Provision

on demand by any Ablari, Land Revenue or Police Officer provided that when the consignment is conveyed by rail, parcel post or sea, the said pass shall be pasted on a stout cardboard label and securely fastened by seal to one of the packages comprising the consignment, a true copy of the pass (in Form H D 7 as well as H D 8 or only H D 12 as the case may be), being furnished, on demand to the person removing the drug

29 The pass under which any hemp drug is imported, exported or transported from any one bonded warehouse to

On arrival of the consignment pass to be delivered to warehouse Officer

any other such warehouse, whether established in the Presidency of Bombay or in any other British Indian Province, shall, immediately on the arrival of the consignment at the place of destination, be delivered up to the Officer in charge of the warehouse thereat, to be retained by him on his record

No allowance to be made for wastage in transit. Duty on loss of drugs where to be paid

30 No allowance shall be made for transit wastage on any drug imported, exported or transported in bond. The duty payable on any loss detected in the case of —

(1) a drug imported in bond into the Bombay Presidency, shall be paid into the treasury of the Collector of the District of export, (2) a drug exported in bond to any British Indian Province, shall be paid into the treasury of the Collector from whose district the drug has been removed, and (3) a drug transported in bond from one warehouse to another in the Bombay Presidency, shall be paid into the treasury of the Collector from whose district the drug has been despatched

(B G G, Part I, 1923 pp 702 to 718)



## FORM H D 5

*(Pass for the transport of Ganja from the Manufacturing yard to the Warehouse)*

(See Rule 20)

(For the Presidency proper)

Counterfoil

No            of 19    19

Name of Pass holder

Situation of the Manufacturing Yard—

Situation of the Warehouse

Mds s t

Quantity removed

Date up to which the pass is to be  
in force

Dated at

Excise Inspector  
Assistant Inspector  
Sub Inspector

No            of 19    -19 .

Mr

is permitted to remove from

the Manufacturing Yard at

to the Warehouse at

maunds            seers

tolas of Ganja

This pass will remain in force  
only till the evening of

Dated at

Excise Inspector  
Assistant Inspector  
Sub-Inspector

## FORM H. D. 7.

## TRIPPLICATE.

(To accompany the consignment)

Form of Pass for the import of hemp drugs

(See rules 4, 5, 6, 7, 8, 11, 12, 13, 14, 15, 28 and 29)

Pass granted to

(Here state name and designation of the consignee) to import from via

(Here state locality and district) into

(Here state locality and district) was hemp drugs to the amount specified below (Here state description and weight or quantity of each class of drugs to be imported) —

This pass must be used within one month from the date of its issue. It shall be delivered on arrival of the hemp drugs at their destination to the person to whom the pass is to be delivered. The bulk of the consignment shall not be broken in transit.

Signature and designation of the Authority issuing the Pass

Dated 19 .

NOTE.—Before the drugs covered by this pass are removed from the place of export or, in the case of imports from outside British India, from the Custom House, this pass must be presented before the Collector, etc., of the place of export or the Collector of Customs, as the case may be, and the export pass below must be completed and signed by such officer.

## FORM H. D. 7.

## DUPLICATE.

(To be forwarded to the Authority at the place of export transport)Form of Pass for the import of hemp drugs

(See rules 4, 5, 6, 7, 8, 11, 12, 13, 14, 15, 28 and 29)

Pass granted to

(Here state name and designation of the consignee) to import from via

(Here state locality and district) into

(Here state locality and district) was hemp drugs to the amount specified below (Here state description and weight or quantity of each class of drugs to be imported) —

This pass must be used within one month from the date of its issue. The bulk of the consignment shall not be broken in transit.

Signature and designation of the Authority issuing the Pass

Date: 19

NOTE.—Before the drugs covered by this pass are removed from the place of export or, in the case of imports from outside British India, from the Custom House, this pass must be presented before the Collector, etc., of the place of export or the Collector of Customs, as the case may be, and the export pass below must be completed and signed by such officer.

## FORM H. D. 7.

## CONTRIPPLICATE.

(To remain attached to book)

Form of Pass for the import of hemp drugs

(See rules 4, 5, 6, 7, 8, 11, 12, 13, 14, 15, 28 and 29)

Pass granted to

(Here state name and designation of the consignee) to import from via

(Here state locality and district) into

(Here state locality and district) was hemp drugs to the amount specified below (Here state description and weight or quantity of each class of drugs to be imported) —

This pass must be used within one month from the date of its issue. It shall be delivered on arrival of the hemp drugs at their destination to

(Here enter official designation of the person to whom the pass is to be delivered) The bulk of the consignment shall not be broken in transit.

Signature and designation of the Authority issuing the Pass

Dated 19 .

NOTE.—Before the drugs covered by this pass are removed from the place of export or, in the case of imports from outside British India, from the Custom House, this pass must be presented before the Collector, etc., of the place of export or the Collector of Customs, as the case may be, and the export pass below must be completed and signed by such officer.



## FORM H D 8

(See rules 6, 7, 9, 13, 14, 16, 23 and 29.)

Form of pass for the export of hemp drugs  
from to

This pass is to remain in force—

from (here specify date and hour)

to (here specify date and hour)

The hemp drugs covered by it shall be con-  
veyed—

by

(here state route and mode of conveyance)  
accompanied by

(here give the name of person,

if any) in

(here state number and description of packages).

Signature and designation of the  
Authority issuing the Pass.

Dated

192 .

## FORM H D 8

(See rules 6, 7, 9, 13, 14, 16, 23 and 29.)

Form of pass for the export of hemp drugs  
from to

This pass is to remain in force—

from (here specify date and hour)

to (here specify date and hour)

The hemp drugs covered by it shall be con-  
veyed—

by

(here state route and mode of conveyance)  
accompanied by

(here give the name of person,

if any) in

(here state number and description of packages).

Signature and designation of the  
Authority issuing the Pass.

Dated

192

## FORM H. D 8

(See rules 6, 7, 9, 13, 14, 16, 24 and 29.)

Form of pass for the export of hemp drugs  
from to

This pass is to remain in force—

from (here specify date and hour)

to (here specify date and hour)

The hemp drugs covered by it shall be con-  
veyed—

by

(here state route and mode of conveyance)  
accompanied by

(here give the name of person,

if any) in

(here state number and description of packages).

Signature and designation of the  
Authority issuing the Pass.

Dated

192

No.

192 .

Dated the

192 .

Dated the

Copy forwarded to the

Copy forwarded to the

for information

for information.

Signature and Designation of  
the Authority issuing the Pass;

Signature and Designation of  
the Authority issuing the Pass.

## FORM II D 9

Form of letter of advice of a consignment in bond

(See rules 5, 6, 7, 8, 9 and 16)

No \_\_\_\_\_ of 19 \_\_\_\_ -19 \_\_\_\_

Bonded Hemp Drugs Warehouse  
Place of Purchase

Dated

To

The Officer in charge of the Hemp Drugs Bonded Warehouse at

Sir,

I have the honour to advise you of the despatch this day of a consignment of drugs from this  $\frac{\text{warehouse}}{\text{place}}$  as detailed on the reverse hereof, under  $\frac{\text{export}}{\text{transport}}$  in bond pass  $\frac{\text{No}}{\text{Dated}}$

The Railway receipt No \_\_\_\_\_ dated the \_\_\_\_\_  
 relating to the consignment is attached

I have the honour to be,

Sir,

Your most obedient servant,

Officer in charge of warehouse of issue  
Officer at place of purchase



## FORM H D 10

Form of acknowledgment of receipt of a consignment in bond.

(See rules 8 and 16)

Hemp Drugs Bonded Warehouse

Date

To

The Officer in charge

of the Hemp Drugs Bonded Warehouse  
Place of Purchase

Sir,

I have the honour to acknowledge the receipt this day of the drugs imported into this warehouse from the warehouse under your charge transported to area under export in bond pass No Dated The particulars of the transport

Distinguishing mark and serial Nos of packages containing each kind of drug	Net weight issued	Net weight received	Remarks	weighment made by me on admission of the drugs are as noted in the margin
G 1 to				
B 1 to				

I have the honour to be,

Sir,

Your most obedient servant,

Officer in charge of the  
receiving Warehouse



## FORM H D. 11.

Form of application tendering duty on hemp-drugs in-  
to be removed from a bonded Warehouse for export to  
States, foreign possessions in India or Countries outside  
or for transport to licensed vend premises)

(See rules 13, 17 and 21 )  
Dated 19

To Mamlatdar of  
The Chief Account Officer of Customs, Salt and Opium  
Bombay

Sir, beg to tender the sum of Rs  
as detailed below in payment of the duty on the undermen-  
tioned quantities of hemp-drugs which I intend to remove from  
bonded Warehouse at in the purchase and  
export to by the following route, viz.,

Kind of drug	Quan- tity.	Rate of duty on each kind	Amount of duty on each kind
		Rs. a p	Rs. a p

The following to be filled in only in case of trans-  
vend premises

Kind of drug	Prescribed minimum stock	Actual stock on hand	Licence No

\*A duly completed Shipping bill  
A certificate from the Collector of Customs permitting  
is attached for inspection and return

Amount received Signature of the applicant

Mamlatdar

Ch. of Account Officer of Customs, Salt and Opium, Bombay  
\*This should be retained when the drug is to be exported  
to a country outside India.

## FORM H D. 11.

Form of application to the officer in charge of a  
warehouse, requesting the issue of Drugs on which exci-  
se has been paid

(See rules 13, 17 and 21 )  
Dated 1-

To The Officer in Charge of the Bonded Hemp Drugs Warehouse  
Sir,

I request you to allow me to remove to  
warehouse hemp drugs of the kinds and in the  
quantities described in the margin here-  
under, on which duty has been paid on each kind  
of drug as the scale be-  
low

Through Signature of applicant  
The (Sub) Treasury Officer,  
The Chief Account Officer of Customs, Salt and  
Bombay

Treasury Receipt No. of 10  
Certified that I have this day received Rs.

Kind of drug	Quan- tity	Amount of duty on each kind	Rs. a p

\*A duly completed shipping bill  
Certificate from the Collector of Customs permitting  
produced by the applicant is sent herewith for delivery

Dated

Officer in Charge of the (Sub) Treasury,  
Chief Account Officer of Customs,  
Opium, Bombay

\*In the case of export by sea to a country outside India

## FORM H D. 11.

Form of Treasury Receipt for amount of  
duty paid on drugs intended to be removed  
from, or purchased at, a bonded warehouse.

(See Rules 13, 14, 17, 18 and 21 )

Treasury Receipt No. of 10 -10 -

Received from  
the sum of Rupees  
duty at the rate of Rs  
on Gangje and  
on Bhang per seer, on the under-  
mentioned quantities of intoxicating drugs  
to be removed by him from the bonded  
warehouse at

Drugs to be removed from the warehouse.  
to be purchased at

Kind of drug	Quantity of each.

The day of

10

Seal

Officer in Charge of (Sub) Treasury,  
Chief Account Officer of Customs,  
Salt and Opium, Bombay

## FORM II D. 12 (THRUICATF).

Form of pass for the export of hemp drugs to countries out side India or their transport to send, previous from a bonded warehouse or for the transport of such drugs from a wholesale shop to another wholesale or retail shop

(See rules 18, 19, 21, 22, 23 and 24)

Mr

is hereby authorised to export to

hemp

drugs as described below from the bonded warehouse

situated at in the district by the following route, viz.

The mode of conveyance being

The consignment will be accompanied by while in transit

This pass will be in force for

days from M of this day

Quantity

Kind

Date

(Signature and designation of the Officer empowered to issue the pass)

## FORM II D. 12 (DU

Form of pass for the export of hemp a side India or their transport to or bonded warehouse or for the transport of such drugs from a wholesale shop to another whole

(See rules 18, 19, 21, 22,

Mr

is hereby authorised to export to transport

drugs as described below from the

situated at in the

following route, viz.

The mode of conveyance being

The consignment will be accompa

This pass will be in force for

days from hours

Kind

Date

(Signature and designa empowered to

## FORM II. D. 12 (COUNTRY

Form of pass for the export of hemp drugs to e side India or their transport to send, previous from a bonded warehouse or for the transport of such drugs from a wholesale shop to another wholesale or ret

(See rules 18, 19, 21, 22, 23 and 24)

No of 10 10 Date

Name of exporter transporter

Name of warehouse at which purchase is made

Place (and also shop wherever necessary) export is permitted

Kind and quantity of each drug

Person accompanying consignment while

Route of export and mode of conveyance

Period of the currency of the Pass

(Signature and designation of the Officer empowered to issue the pass)

(To be filled in by the Officer in charge of the warehouse from which drugs are issued and cancelled by means of two diagonal lines in the case of drugs purchased at a wholesale shop by another wholesale or retail vendor.)

Kind of Drug	Distin- guishing marks and number of each package	Gross weight of each package	Net weight of the contents of each package	Re- marks
1	2	3	4	5

Officer in charge of the bonded warehouse

† Certified that on inspection of the Shop Account Book I have found that the quantity of the drug (s) shown in this pass has been correctly entered therein

Dated at

Excise Inspector or Assistant or Sub Inspector

\* This should be cancelled when the drug is to be exported by sea to a country outside India

(To be filled in by the Officer in charge of the warehouse from which drugs are issued and cancelled by means of two diagonal lines in the case of drugs purchased at a wholesale shop by another wholesale or retail vendor.)

Kind of Drug	Distin- guishing marks and number of each package	Gross weight of each package	Net weight of the contents of each package	Re- marks
1	2	3	4	5

Officer in charge of the bonded warehouse

† Certified that on inspection on the Shop Account Book I have found that the quality of the drug(s) shown in this pass has been correctly entered therein

Dated at

Excise Inspector or Assistant or Sub Inspector

\* Required when the transport is from a wholesale shop to another wholesale or retail shop

(To be filled in by the Officer in charge of the warehouse from which drugs are issued and cancelled by means of two diagonal lines in the case of drugs purchased at a wholesale shop by another wholesale or retail vendor.)

Kind of Drug	Distin- guishing marks and number of each package	Gross weight of each package	Net weight of the contents of each package	Re- marks
1	2	3	4	5

Officer in charge of the bonded warehouse

† Certified that on inspection of the Shop Account Book I have found that the quantity of the drug(s) shown in this pass has been correctly entered therein

Dated at

Excise Inspector or Assistant or Sub Inspector

\* This should be cancelled when the drug is to be exported by sea to a country outside India

**Section 35 (2) (f) —RULES PROHIBITING THE EMPLOYMENT OF  
CERTAIN PERSONS BY THE HOLDER OF A LICENSE FOR THE  
SALE OF EXCISABLE ARTICLES**

66. No 2381 dated 12th March 1913 —In exercise of the powers conferred by section 35, sub section (2), clause (f), of the Bombay Abkari Act, 1878 (Bom V of 1878), the Governor in Council is pleased to make the following rule —

The employment by the holder of a license for the sale of excisable articles of any of the following persons to assist him in his business in any capacity whatsoever is prohibited —

- (a) persons below 18 years of age,
- (b) persons suffering from an infectious or contagious disease,
- (c) persons convicted of offences under the Abkari or Opium Acts,
- (d) persons whose licenses or *naulkarnamas* have been previously cancelled,
- (e) persons on a Patil's list of convicted persons or bad characters,
- (f) persons, if any, debarred by the terms of the license,

Provided that in the case of persons falling under (c), (d) or (e) above, the disqualification may, at any time, be removed by a written order of the Collector or of the Assistant Collector of Excise

(B G G, Part I, 1913, page 423)

**Section 35 (2) (g) —RULES PRESCRIBING THE PERSONS OR CLASSES  
OF PERSONS TO WHOM CERTAIN EXCISABLE ARTICLES  
SHALL NOT BE SOLD**

67. No 3447, dated 10th April 1923 —In exercise of the powers conferred by clause (g) of sub section (2) of section 35 of the Bombay Abkari Act, 1878 (Bom V of 1878) the Government of Bombay is pleased to prescribe the persons or classes of persons mentioned in column 2 of the schedule hereto appended as persons or classes to whom the excisable

for the sale of such articles, who knows or has reason to believe that such persons have been prescribed or belong to a class prescribed, as aforesaid

Serial No	Persons or classes of persons	Area	Excisable article to which the prohibition relates
1	2	3	4
1	Any member of a criminal tribe notified under Act III of 1911 residing in a Criminal Tribes Settlement	The Bombay Presidency excluding Aden	Foreign liquor country liquor toddy and intoxicating drugs except under a permit issued by the Manager or Inspector in charge of the Settlement

Serial No	Persons or classes of persons	Area	Excisable article to which the prohibition relates	
1	2	3	4	
2	Any sailor of the Royal Navy, or soldier of the British or Indian Army, or a soldier's wife or child  (Note—This restriction in respect of the sale of liquor does not apply to Indian soldiers, their families and followers when they are absent on leave from their regiments.)	The Bombay Presidency excluding Aden	Foreign liquor, country liquor, toddy and intoxicating drugs, except under a permit issued by the Collector in accordance with such restrictions as may from time to time be prescribed by the Collector in consultation with the naval or military authorities, as the case may be	
3	Camp followers, i.e., all classes of followers (other than private servants) whether on or off duty who have a right to be in cantonments	Do	Foreign liquor, country liquor, toddy and intoxicating drugs.	
4	Police Constables in uniform	The Bombay Presidency	Do	do
5	Excise Officers or Railway servants when on duty	Do	Do	do
6	European vagrants under Police escort	Do	Do	do
7	Insane persons	The Bombay Presidency excluding Aden	Foreign liquor, country liquor, toddy and intoxicating drugs	
8	Intoxicated persons	Do	Do	do
9	Persons under 16 years of age	Do	Do	do
10				
			person belongs	
11	Any seaman of H. M.'s Royal Navy or Indian Marine or of the Mercantile Service	Do	Foreign liquor, country liquor, and intoxicating drugs for removal from licensed premises	
12	Any Indian soldier or any public or private follower or servant of any officer in the service of Government or any member of his family	Do	Do do except under a permit issued by the Officer Commanding the Corps, or in the case of private servant, by his master	
13	Any European	Do	Country liquor, except under a permit issued by the Collector.	

Section 35 (2) (h)—RULES FOR THE PREVENTION OF DRUNKENNESS,  
GAMBLING, ETC.

68 No 7370 dated 31st July 1923.—In exercise of the powers conferred by clause (h) of sub section (2) of section 35 of the Bombay Abkari Act 1878 (Bom A of 1878), the Government of Bombay is pleased to make the following rules for the prevention of drunkenness, gambling or disorderly conduct in or near any licensed premises and the meeting or remaining of persons of bad character on such premises:—

be permitted—No drunkenness, and no disorderly persons or persons of bad character shall be harboured or allowed to meet herein. The occurrence of drunkenness amounting to a public nuisance in the vicinity of the licensed premises shall render the licensee liable to cancellation.

2 *Police to be informed of presence of suspicious persons*—Every licensee shall give immediate information to the nearest Police officer of any suspicious person who may resort to his premises and of the behaviour of any person thereat tending to disturb the public peace, and Police and Excise officers on duty shall at all times have free access to all parts of the licensed premises.

(*BGG*, Part I, 1923, page 1688)

**Section 62 — SALE OF MEDICATED WINE, PRESIDENCY PROPER AND SIND.**

69. No 12403, dated 14th December 1907 as amended by No 5926, dated 28th May 1915 —In exercise of the powers conferred by section 62 of the Bombay Abkari Act, 1878 (Bom V of 1878), the Governor in Council is pleased to prohibit, with effect from the first day of April 1908, the sale within the local areas defined in Schedule A hereto annexed (a) of the medicated articles specified in Schedule B hereto annexed except by (i) medical practitioners, chemists, druggists apothecaries and keepers of dispensaries holding a special license granted in this behalf by the Collector of the district on payment of a fee of Rs 25 per annum, and (ii) licensed foreign liquor dealers, and (b) of the medicated articles specified in Schedule C hereto annexed except by licensed foreign liquor dealers.

## SCHEDULE A

District	Local area
1	2
1 Ahmedabad	(1) Ahmedabad City and (2) the Railway suburb and the Cantonment in the Daskroi Taluka
2 Panch Mahals	Town of Godhra
3 Surat	(1) Surat City and (2) Borsar Town
4 Ahmednagar	(1) Ahmednagar City and Cantonment and (2) Sangamner Town
5 East Khandesh	Towns of (1) Jalgaon and (2) Bhusaval

District	Local area
1	2
6 Nasik	(1) Nasik City (2) Deolali Camp (3) Town of Igatpur and (4) Town of Manmad
7 Poona	(1) Poona City, (2) Poona Cantonment (3) Kirkee Cantonment (4) Lonoli (5) Khandalla (6) Town of Junnar and (7) Town of Dhond
8 Sitara	
9 Sholapur	
10 Belgaum	
11 Dhawade	Kabuliyathatti
12 Kanara	Town of Mahvat
13 Bombay	Town and Island of Bombay
13A Kolaba	Matheran
14 Karachi	Towns of (1) Karachi (2) Tatta (3) Kotri (4) Manjhand,
15 Hyderabad	
16 Sukkur	
17 Larkana	Town of Larkana
18 Upper Sindh Frontier	Town of Jacobabad

## SCHEDULE B

*Medicated Articles containing 20 per cent or upwards but not more than 42 per cent of Proof Spirits*

No	Name of Article	Name of Manufacturer	Percent age of Proof Spirit
1	Coca Wine	Army and Navy Co operative Co Ltd	35 0
2	Beef and Iron Wine	Buttroull & Welcome	37 6
*3	Bitters Orange	Army and Navy Co operative Co Ltd Importers	38 1
*4	Do Celebrated Wild Cherry	P F Hibbard	24 0
*5	Brunet's Wine	(Made in France)	27 0
6	Bitters Iron Tonic	1 Stearns	30 0
*7	Do Fench	Tandem Brand	30 0
*8	Do Finest Orange	Pedler Brand J Hawker & Co	30 0
*9	Do do	Specially selected for Phipson & Co	38 0
10	Do Sulphur	Dr Kaufmann	36 0
*11	Do Original Peach	Tandem Brand Pale & Sandeman	38 0
*12	Do Punch	Scrutton	28 0
*12	Centaurus Quina Wine	Labie Frascos	28 0
*13	Coca Wine	Armbricht Nelson	26 6
14	Do	Hall	30 0
15	Do	Freud Stearns	24 0

\* The articles marked with an asterisk may be mixed in small proportions with other liquors.

† Inserted by G N No 939 C dated 27th October 1923 R D

‡ These items have been deleted by G N No 657 dated 10th November 1923

No	Name of Article	Name of Manufacturer	Percent age of Proof Spirit
16	Coca Wine	Army and Navy	30 0
17	Do	Holloway	28 0
18	Do	H E Stevenson & Co	33 0
19	Champion Tonic Wine	Globe Trotter Brand	31 0
20	Dandelion Wine	F Wilkinson & Co	27 0
21	Dubounet Tonic Wine	J J Bordes & Co	29 0
22	Beef and Iron Wine	Burroughs, Welcome & Co	37 6
23	Hop Bitters	Dr Soules	22 0
24	Do	Hop Bitters Manufacturing Co	26 4
25	Koosh Bitters	Koosh Tonic Bitters Co, Ltd	33 3
26	Kola Wine	Frederick Sterns & Co	26 0
27	Kola Wine	Do	40 0
28	Do	Armbrrecht Nelson	28 0
29	Kollex Wine	The Kollex Manufacturing Co	37 0
30	Karszona Food and Tonic Wine	Burgoyne Burbidges & Co	35 0
31	Kola Wine, Finest	Dr D Herman s	29 0
32	Do Prune flavoured	Invoice from Hugo Peter & Co	36 0
33	Maltine Wine with Pepsin and Pancreatine	Maltine Manufacturing Co	24 0
34	Win Carnis (Meat and Malt Wine)	Coleman s	20 0
35	Marzalla Chineto Ferruginoso	Fabrice Lombarda	28 5
36	Malino with Coca Wine	Maltine Manufacturing Co	25 0
36A	Maltona Tonic Wine	Cutler Palmer & Co	31 0
37	Marza Wine	Wild & Co	28 0
*38	Meat and Malt Wine	W & A Gilbey	34 0
39	Orange Quinine Wine	Higgins	23 4
*40	Orange Bitters	Wilkinson	30 5
*41	Do	John Crabbe & Co	32 0
42	Do	Imported by Army and Navy Co Ltd	28 1
43	Orange Quinine Wine	Lorimer & Co	23 0
44	Orange Bitters Pale (reparel with 1/2 1/2 Quinine)	John Crabbe & Co	33 0
*45	Orange Bitters Finest	Charles Tanqueray	40 0
45A	Palmer's Nutritive Tonic Wine	Nutritive Co Ltd Norwich England	27 0
46	Pepin Wine	Burgoyne Burbidges & Co	36 8
47	Do	Southall Bros & Barclay	34 0
48	Pepin Cordial	Parke Davis & Co	24 0
49	Pernod Pepsin Bitters	Pepsine Bitters & Co	31 0
50	Pepsin Wine	Dakin Brothers	29 0
*51	Peach Bitters	Laws	39 0
52	Pepsin Wine	Southall Bros & Barclay	26 0
52A	Pepine Wine with Bi Digestive and Digestive	Messrs Chassaing & Co Paris	33 0
*53	Punch Bitters	Scruttons	28 0
*54	Puntio Bitters	I G I Barker	36 0
55	Poptone Wine (Vin de Poptone)	P Chapoteaut	28 0
56A	Quinquina des Princes Tonic Wine	M Bonhomme Lacombe Chemists Bordeaux	25 0
56	Quinine Wine	Robert Waters	24 8

\*The articles marked with an asterisk may be mixed in small proportions with other liquors



No	Name of Article	Name of Manufacturer	Percent age of Proof Spirit
57	Quinine Bitters	Quinine Bitters Manufacturing Co	20 9
58	Quinine Wine	Goodall Blackhouse & Co	20 5
59	Do	A Labarrague	28 9
60	Do	Southall Bros & Barclay	20 0
61	Do	F Lombarda	28 5
62	Quinine and Iron Tonic	F Stearns	31 0
63	Do Wine B P	"	21 0
64	Do Wine	"	21 0
65	Quinine Sherry		23 0
65A	Sorralvallo a Tonic Wine	" Sorralvallo	28 0
66	St Raphael Quinine	Garnache	29 0
65A	St Raphael's Quinine	De la Societe du Saint Paphael	31 0
67	Tonic Wine	Guy	27 0
68	Do Reconstituting Wine	L Lehon	20 0
69	Do Wine Hall's	Stephen Smith & Co	28 0
69A	Vibrona	Fletcher Fletcher & Co	33 0
69B	Vibrona Sherry	Do	30 0
70	Vin de Dusart	Dusart	22 7
71	Do Dr Vivien	Dr Vivien	23 4
72	Vin Tonique Mariani		29 0
73	Vin de Burnet		26 7
74	Vin Bravais	Societe d i Vin Bravais Paris	28 0
75	Vin d Hemoglobine	Maison Adrian & Co	22 0
75A	Vinho Nutritivo de Carne	Pedro Augusto Franco Lisbon	31 0
75B	Vinho Nutritivo de Carne com Lacto Phosphate de Cal	Do	29 0
*76	Orange Wine Stone	The Finbury Distillery Co	21 3
77	Meat and Malt Wine	W & A Gilbey	34 0
*78	Peach Bitters	Imported by W B Green	42 0

\* The articles marked with an asterisk may be mixed in small proportions with other liquors

### SCHEDULE C

*Medicated articles containing more than 42 per cent of proof spirit*

No	Name of article	Name of Manufacturer	Percent age of Proof Spirit
1	Angostura Bitters	Dr Scigerfs	67 2
2	Do do	Dr Chayonv	65 0
3	Do do Aromatic	Fmanuel Espardo	74 5
4	Do do	I Peters	85 4
5	Do do	F A Gramm & Co	80 6
6	Do do	Dr Clar	75 0
7	Do do	Dr Munez Sobrino	75 0
8	Brandy Bitters	Crosse & Blackwell	63 5
9	Do	C & F Coward	63 3

No	Name of article	Name of Manufacturer	Percent age of 1 proof spirit
10	Aromatic Bitters	T H Laynes	70 3
11	Australian Bitters	J Mitchell & Co	64 1
12	Bitters	Fra Diavolo	103 1
13	Bitter Suisse	Dumbors	60 6
14	Bitters	Revisification Mawitz Schuabel	75 4
15	Do Moonseed	A C Powell & Co	61 2
16	Do French	W H Nobel, Importer	47 3
17	Do Peach	W B Goen do	42 1
18	Do Stomach	I G & I Lohr	73 0
19	Do Orange	Hipson & Co., Importers	45 3
20	Do Masonic	Dr Manicoy Sobrino	73 1
21	Bitter Amer d Or	C Palmer	69 0
22	Bitters Peach Liqueur	ledlar Brand J Hawker & Co	44 0
23	Do do	Wynaud Lockink Lommersauren	25 0
24	Do Pole Orange	Isold Sons & Co	52 0
25	Do Orange	F Cusentier	61
26	Do do	H Stodart & Co	47 0
27	Do Peach Forest	Hubert Huter & Son	43 0
28	Bitter Cordial Herb Liqueur	B Eudler	56 0
29	Coca Bitters	Hartung Kantorwiz	89 6
30	Fernet Branca	Fretelle Branca	81 8
31	Fra Diavolo Bitters		103 1
32	Kola Bitters	Compredon	65 8
33	Kraft Bitters	Dr Otto Trukoegy, Vienna	89 0
34	Orange Bitters	Imported by Green & Reid	54 8
35	Do	Boord & Sons	44 0
36	Do	Field & Son	59 4
37	Do	Cutler Lalmor & Co	52 5
38	Do	Do	46 2
39	Do	Hipson & Co	45 0
40	Do	Sir R Burnett	45 0
41	Palo Bitters	T P Griffin & Co	53 8
42	Peach Bitters	J age & Sandeman	43 1

### X.—Rules framed by the Commissioners

#### Section 35A —RULES FOR THE MANUFACTURE IN BOND OF SPIRITUOUS MEDICINAL AND TOILET PREPARATIONS IN THE PRESIDENCY PROPER

70 No 120—4, dated 17th August 1922 —With a view to give effect to the orders of Government, *vide* their Press Note No 1652, dated 14th June 1922, the Commissioner of Customs Salt and Excise, in exercise of the powers conferred on him by section 35 A of the Abkari Act (Bom V of 1878) is pleased to make the following rules for the manufacture in bond of spirituous medicinal and toilet preparations in the Bombay Presidency —

#### RULES FOR THE MANUFACTURE OF SPIRITUOUS MEDICINAL AND TOILET PREPARATIONS UNDER BOND

##### *Preliminary*

1 Any person desiring to use duty free spirit for manufacturing purposes under bond must apply in writing to the Excise Commissioner, giving the following particulars —

(a) Name or names and addresses of the applicants

- (b) Name of the place and site on which the building is or is to be constructed
- (c) Date from which the applicants desire to commence the use of duty free spirits
- (d) The maximum amount of proof spirits likely to be in stock on the bonded premises at any one time
- (e) The amount of the security which the applicant is prepared to furnish as a guarantee for the performance of the conditions under which the privilege is granted
- (f) A correct plan of the buildings to be used

2 In the case of a distillery or warehouse already established, if the Excise Commissioner considers that increased supervision is necessary in consequence of the grant of the privilege of using duty free spirits for manufacturing purposes, the manufacturer will be required to pay to the Excise Department the cost of the extra staff required. In other cases the manufacturer shall pay such proportion of the salary of the staff as the Excise Commissioner may direct.

### *Manufacture*

1 No essences or flavouring materials which in the opinion of the Excise Commissioner, are not medicinal or toilet preparations, shall be made in bond.

2 The spirit to be used in medicinal or toilet preparations shall be taken in quantities of not less than 10 gallons at a time, and only from the spirit store of the distillery or a bonded excise warehouse whence it shall be issued under a pass and removed at once to the Pharmaceutical Laboratory or the warehouse attached thereto.

3 Every spirit store or warehouse for, manu-  
d and gauged  
vessel in the  
and shall be marked with the words "Plain spirits—Store vessel" and a distinctive number. Tables shall be compiled to show the contents at each inch and tenth of an inch of its depth. Excise ticket locks shall be placed on the mandoor and the discharge cock of such vessels. No plain spirit other than absolute alcohol shall be taken out of the laboratory. The officer in charge must take the dip in each store vessel once every time the spirit is issued as a check on loss or abstraction. The dips thus taken must be entered in the prescribed account (in Form A).

4 No spirit shall be removed from any store vessel until an account of the quantity and strength shall have been taken by the officer in charge.

5 The spirits taken from the store vessel shall be added without delay, in the presence of the officer in charge, to the respective materials to be treated, and to every percolator or other vessel in which the spirit

is placed there shall be attached a label showing the description of preparation, the date, together with the quantity and strength of all spirit placed in it from time to time, and the date on which any of the finished product was removed to stock together with the quantity so removed.

6 In cases in which it is necessary to use some quantity of a finished preparation instead of, or in addition to plain spirits the quantity so required shall be taken from the store room and added in the presence of the officer in charge without delay to the materials to be treated. Such quantity shall be separately shown in columns 2 and 3 of Form C with a reference to the number of the batch from which it was taken and on the label attached to the percolator or other vessel. It shall also be shown in Form D the entry in column 8 being "used in manufacture of".

It shall however, be deducted from the monthly total of column 8 of Form C since the spirit contained in it is replaced in stock and is not shown as issued in Form G.

7 The finished preparations shall be kept separate from those in course of preparation and be stored in a separate store room approved for the storage of finished preparations. The door of each store room must be fastened with an Excise ticket lock. The words 'Store No.' for bonded medicinal and toilet preparations must be painted on the door of each room respectively in which these preparations are allowed to be stored.

Finished preparations may be stored (a) in bulk in jars or bottles containing not less than one quart (30 fluid ounces) of the preparation, or (b) stored ready for issue in bottles of not less than two fluid ounces capacity every bottle containing not less than two fluid ounces of a preparation. (c) Every preparation stored in bulk must be measured into the storage vessel to the nearest fluid ounces by the officer in charge who must then close and seal the vessel with his official seal. (d) The description, quantity and true strength of the preparation must then be recorded on a label by the manufacturer or his agent and each label must also bear a distinctive serial number corresponding with the number entered in the prescribed register (Form G). (e) In the case of preparations stored in bulk the label on every vessel must be signed and dated by the officer. (f) When any of the contents of a vessel referred to in clause (a) has been removed the officer in charge must enter on the label attached thereto the quantity taken out and the manner of disposal with his signature and date. (g) Medicinal preparations shall only be removed from the store room for use in manufacture under rule 6 or in accordance with an application on Form F. The manufacturer must state in Form F the number of bottles or jars in which each preparation is contained. (h) Rule (d) must be followed in respect of preparations referred to in rule (f). The contents of bottles are to be checked at the time of issuing to the following scale—

When the number of bottles in any consignment is 100 the officer is to measure one in every 20 and if

25 up to 50 and one in any remaining number up to 100. When the number exceeds 100, three bottles are to be measured in the first 100 and one in every 50 and fraction of 50. A larger proportion should be measured should the officer consider it necessary. The officer must certify on Form F the number of bottles issued and how many were checked by measurement. Only standard gallon measures and graduated glass measures approved by the Commissioner are to be used in gauging preparations.

8 The officer in charge of the bonded laboratory must at the time when finished preparations are removed from the store room, take one sample from every 10 or fraction of 10 of the preparations being issued and send it to the Excise Analyst, Nasik Distillery, for analysis and test of the amount of proof spirit contained therein for the purpose of checking the declared strength. It is, however, to be understood that a larger proportion of samples may be taken should the officer in his discretion, consider this necessary. The following procedure is to be observed in sampling the preparations and checking the duty chargeable —

- (1) A sample should be not less than 3 fluid ounces
- (2) Every sample must be taken in duplicate personally by the officer in charge. The cork of each bottle must be sealed by him with a revenue seal and the name of each preparation must be stated on a label affixed to each bottle. The duplicate samples should be kept under Excise lock until the results of analysis have been reported, unless specially asked for by the Excise Analyst to replace the original samples or to repeat an analysis. Duplicate samples to which no further reference can be needed may be returned to the manufacturer.
- (3) If any preparation sampled is dangerous to life the word "poison" must be added on the label affixed to the bottle.
- (4) The samples must be placed in a case and securely fastened with tape or wire, provided by the manufacturer, and be sealed by the officer with a revenue seal and delivered without delay at the expense of the manufacturer to the Excise Analyst.
- (5) The form of advice letter in Form H must be despatched to the Excise Analyst at the same time.
- (6) If the strength of one sample only is checked and is found to exceed the strength stated in the application in Form F by more than 3 degrees proof, but less than 5 degrees, an addition to the extent of the whole difference and of an additional degree to all the entered strengths of the consignment shall be made in calculating the proof quantities and surcharge of duty shall be subsequently levied accordingly.
- (7) When more samples than one are examined from any one consignment, the same rules are to be observed, but the average of the differences between the strengths as entered in the notice and as found is to be ascertained, if no individual sample has been

found to be 5 or more degrees above that stated in the notice. If such ascertained average exceeds the average of the entered strengths of the preparations sampled by more than 3 degrees, in addition to the extent of the average difference and of an additional degree is to be made to all the entered strengths of the consignment in calculating proof quantities.

For example two samples of tinctures are taken the strengths of which are entered as 150 per cent (50 O P) and 92 per cent (8 U P) respectively. These are ascertained to be say, 151.9 per cent and 93.7 per cent. Since the average of the differences between the entered and the ascertained strengths is 3.3 degrees an addition of 3.3 and an extra degree (in all 4.3 degrees) is to be made to all the entered strengths in the consignment in calculating the proof gallons.

(8) In any instance in which an excess of 5 degrees or upwards is found in the strength of any preparation the Excise Commissioner will decide the charge which shall be made for duty.

(9) When an excess of 3 degrees or upwards has been found in the strength of any preparation the true strength as ascertained by the Excise Analyst must be entered in the batch account in form D, and an explanation of the alteration must be added in the remarks column.

(10) No refund or abatement of duty shall be allowed if the strength of any sample is found by the Excise Analyst to be lower than that declared by the manufacturer and in calculating surcharges of duty only the results of analysis of the sample taken from that particular consignment shall be considered.

9 The manufacturer shall keep accounts in forms B, C and D of the spirit received, used and wasted in manufacture and of tinctures etc issued from the Pharmaceutical Laboratory and the officer in charge in forms A, E, G and I.

10 (a) If the manufacturer has been authorized by Government to supply tinctures etc duty free to hospitals and charitable dispensaries under Government supervision or to mission hospitals and dispensaries to which this concession has been extended by Government such preparations may be issued under a pass without payment of duty to the amount specified in orders signed or countersigned by a Presidency Surgeon or a Civil Surgeon. The original orders must be retained by the officer in charge as authority for the issues and attached to the notices to which they relate. The officer in charge will write the words 'issued under Notice No. \_\_\_\_\_ dated the \_\_\_\_\_ with his initials' and the date on each sheet of the order. Should the order for such preparations not have been signed or countersigned by a Presidency Surgeon or a Civil Surgeon the preparations may be issued on production of a copy of the order together with a certificate by the manufacturer that the preparations are urgently required. The manufacturer must in such a case, within one month of the date of issue produce an order duly signed

or countersigned by the Presidency Surgeon or Civil Surgeon concerned. Should he fail to do so, he will be required to pay duty at the prescribed rate

The manufacturer must produce to the officer a receipt signed by the proper Medical Officer acknowledging the receipt of each consignment of duty free preparations. If no receipt for any preparations issued duty free is produced within three months of the date of despatch, or if it should appear that any such consignment or part thereof was not received by the consignee the case must be reported to the Commissioner and no more duty free preparations shall be issued to that consignee without the written orders of the Excise Commissioner. In such cases the officer in charge of the bonded laboratory shall immediately inform the officers in charge of other bonded laboratories of the name of the consignee concerned in order to prevent issues to the latter pending the receipt of Commissioner's orders, which must, subsequently, be reported to all officers in charge of bonded laboratories

(b) If the manufacturer has been specially authorized by Government to obtain tinctures, etc., duty free on a particular occasion, such preparations may be issued under a pass free of duty up to the quantity specified in the letter of authority. The original letter of authority must be retained by the officer in charge and endorsed as required by the last preceding rule

(c) . . . . .  
 amount . . . . .  
 the to

contained in the articles named in the notice shall be paid to the Collector, and on receipt of the Treasury challan the officer in charge will issue a pass for the removal of the tinctures, etc., to the amount stated in the notice

(d) The manufacturer may make an advance deposit in the treasury on account of duty, and in such case the officer in charge may issue tinctures, etc., on various notices until the duty leviable on such tinctures amounts to the sum so deposited

(e) The full particulars of any surcharge must be entered on the copy of the pass under which the spirits were originally issued

11 At the close of each month the manufacturer must deliver to the officer in charge a statement showing—

- (1) the amount in London proof gallons of plain spirit in hand at the beginning of the month (exclusive of recovered spirit),
- (2) the amount in London proof gallons of plain spirit received during the month,
- (3) the amount of such spirit used for making tinctures, etc.,
- (4) the quantity at proof strength of spirit declared by the manufacturer to be contained in tinctures, etc., issued from bond—

- (a) on payment of duty,
- (b) duty-free,

- (4a) the quantity at proof strength of spirit on which surcharge of duty has been levied under rule 9,
- (5) the quantity at proof strength of spirit contained in the stock on hand, both finished and unfinished,
- (6) the quantity and strength of spirit recovered from mares, etc., the quantity of such spirit, used for making medicinal and toilet preparations, the quantity destroyed or used for other purposes, and the amount in hand,
- (7) the amount of proof spirit estimated to have been wasted in making absolute alcohol and medicinal and toilet preparations during the months, and
- (8) the amount in London proof gallons of plain spirit (exclusive of recovered spirit) in hand

The officer in charge will certify to the correctness of the entries as to the quantity of spirit received and used, quantity of spirit contained in tinctures issued on payment of duty and duty free, quantity of spirit on

8 (8) he must note separately for each such surcharge the quantity so surcharged, the rate of surcharge and the number and date of the Excise Commissioner's order. The Superintendent of Salt and Excise will certify on the statement that the duty and surcharges levied have been realised in full

12 Any spirits to be recovered from the marc of drugs or from other residues must be distilled in the Pharmaceutical Laboratory. Distillates must either be used at once in continuation of the preparation of the drug from which they were recovered or be collected in a gauged vessel kept under Excise ticket locks and approved fastenings until they are required again for the manufacture of medicinal preparations. If not required they may be destroyed in the presence of the officer in charge or be used for such other purposes as may be sanctioned by the Excise Commissioner. In the former case they should be either thrown down a sewer or emptied upon the ground and the officer shall certify the quantity destroyed and the method of destruction. In the latter case the manufacture through the officer in charge to he wishes to dispose of the spirits take samples of the recovered spirits and send them to the Excise Analyst with a letter requesting him to advise the Excise Commissioner as to the propriety of allowing the spirit to be disposed of in the manner proposed by the manufacturer. Before any portion of the recovered spirits is removed from the receiver an account of the quantity and strength must first be taken by the officer in charge. All other residues from the laboratory shall remain on the bonded premises until all the spirit contained in them has been dissipated.



13 Any wastage which, in the opinion of the Excise Commissioner, is excessive or not properly accounted for, shall be charged with duty at the full tariff rate

14 The building in which the manufacture of medicinal and toilet preparations from duty free spirit is allowed shall be separate from that in which spirit is manufactured or used for any other purpose. The windows of the Pharmaceutical Laboratory and store rooms shall be fitted with malleable iron bars not less than three quarters of an inch in thickness, set not more than 4 inches apart, and fixed in the brick work to a depth of at least 2 inches at each end. On the inside of each window there shall be securely fastened to the bars stout wire netting, the apertures in which must not exceed 1 inch in diameter. There shall only be one entrance to the Pharmaceutical Laboratory and to each store room respectively, which must open into the distillery or warehouse enclosure, and the door of each shall be secured by an Excise ticket lock. Each building must be closed from sunset to sunrise. The premises and accounts pertaining to the manufacture shall at all times be open to inspection by the Commissioner, the Collector, the Deputy Commissioner of Salt and Excise, the Superintendent of Salt and Excise or any officer deputed by any of them not lower in rank than a Sub Inspector.

## FORM A

*Val account of spirit received from* Excise Warehouse *into the* Pharmaceutical Laboratory  
*Dutty Spirit Store*

No 1—Capacity, 57 7 gallons      Depth, 37 9 inches

Date when stored and number of pass	No of vat from which received	Dip	Bulk gallons	Tempe- rature	Indica- tion	Strength	Proof gallons	Date when issued	Dip	Bulk gallons	Tempe- rature	Indica- tion	Strength	Proof gallons	Officer's Initials
1	2	3	4	5	6	7	8								
1st June 1915	3	34 7	53 5	85°	5 0	OP	83 9	1st June 1915	34 7 to 14 7	31 1	85°	5 0	OP	48 8	A R.
Pass No 10								2nd	14 7	}					A B.
								3rd	14 7						A B.
								4th	14 7						A B.
								5th	14 7						A B.
								6th	14 7						A B.
								7th	14 7						A B.
								8th	14 7						A B.
								9th	14 7						A B.
								10th	14 8						A B.
								11th	14 8						A B.
								12th	14 8						A B.
								13th	14 8						A B.
								14th	14 8						A B.
								15th	14 8						A B.
								16th	14 8						A B.
								17th	14 8 to 7 4	11 0	86°	5 0	58 8	17 2	A B.
								18th	7 4	}					A B.
								19th	7 4						A B.
								20th	7 4						A B.
								21st	7 4						A B.
								22nd	7 4						A B.
								23rd	7 4	}					
								24th	to 0						
										11 2	85°	4 6	56 5	17 5	A B.
										53 3			wastage	83 5 0 4	
														83 9	A B.

## FORM B

(From 1st Account) *Stock account of Spirit used for making tinctures, etc., for the month of*

Date of receipt.	Whence received	Bulk in	Strength	Proof	Date when spirit taken from vessel	Spirit contained in—	Gallons	
							Bulk	Proof
1	2	3	4	5	6	7	8	9
1915 1st June	From store	53 0	O.P. 56 8	83 9	1915 1st June	Spt. Ether Nit Tinct. Scilla	4 0 27 1	0 3 42 5
			56 6		11th	Spt. Ether Nit Tinct. Scilla	4 0	0 2
			56 5		1th	Tinct. Gentian Co	7 0	11 0
					4th	Spt. Ether Nit	7 6	11 7
					4th	Spt. Ether Nit	8 7	0 8
					6th	Spt. Ether Nit	8 4	12 7
6th	Recovered spirit	9 4	51 4	12 7		Total	61 7	96 2
Total		61 9		96 6			Wastage	10 4
								96 6
								63 3
								8 5
								24 4
								96 2
								870 9

(a) Tincture completely manufactured—from Form C

(b) Wastage—from Form C

(c) Tincture partly manufactured

Total spirit used  
Balance to the month of July

1st July 1915

## FORM C.

month of June 1915

## Preparation manufactured

Date of issue	Spirit used in manufacture		Name of preparation	Date when manufacture completed and bottles removed to stock.	Bottle remaining in finished preparation		Actual wastage	Estimated wastage	Initials of officer in charge	Serial number with quantity on vessels removed to store
	Bulk	Proof <sup>a</sup> gallons			Bulk gallons	Strength	Proof	Proof		
1	2	3	4	5	6	7	8	9	10	11
1915										
1st June	40	63	Spt. Ether Nit	1915 16th June	32	O P 62.0	49	14	16	A B
1st	34 1	52 5	Tinct. scollin	19th	50 0	U P 48	47 6	59	58	A B
12th "										
27th	77	120	Spt. Ether Nit	24th	70	O P 54.0	108	12	15	A B
24th			Tinct. Gentian Co							
4th			Spt. Ether Nit							
26th			Total of completed preparation for the month of June 1915.							
			Total used during month (Form G)	(Taking the balance of the previous month to be 831 b L. P. gal.)			63 3	85	87	
			Balance on hand				23 9			
							870 9			

<sup>a</sup> No figures appear in these columns until the tincture is removed to stock where upon the total of the recorded quantities shown on the percolator is entered in the left hand column. Actual wastage will be difference between columns (5) and (9)

## FORM D

*Stock account of each medicinal or toilet preparation*

(Name of preparation—Ext Cascara Sag Liq )

Date	Receipt					Issues				Balances in hand		Initials of the officer in charge	Remarks
	Batch No	Name and number of vessel in which stored	Bulk.	Strength	Proof	Date	Number and date of pass	Bulk	Proof	Bulk	Proof		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
15th May 1915	600	Jar No 74 Jar No 82	60	U P 68.5	19	4th June 1915.	No 17 dated 4th June 1915	20	06	40	13	A E	

## FORM E

*Account of spirits recovered in Pharmaceutical Laboratory.*

No 2 Capacity, 48 6 gallons Depth, 33 8

Date	Dip	Bulk gallon	Tem- perature	Indi- cation	Strength	Proof	OBSERVATION How recovered spirit disposed of and num- ber of Commissioner's orders	Officer's Initials
1	2	3	4	5	6	7	8	9
1915					U 1			
15th June	20 to 0	31 6	84	70	27 4	22 9	Destroyed—Thrown down sewer in my presence	A B
21st	2 0						Intermediate check dip	A B
22nd	3 0						Do	A B
23rd	4 0						Do	A B
24th	5 1						Do	A B
25th	5 0						Do	A B
26th	5 to 0	8 4	83	10	O P 51 4	12 7	Removed for use in preparation of Spt Ether Nit	A B

## FORM F

*Application for pass for removal of medicinal or toilet preparations from  
the Pharmaceutical Laboratory at*

## THE EXCISE OFFICER IN CHARGE

We hereby request a pass for the removal of the undermentioned medicinal preparations from our Pharmaceutical Laboratory at , and we hereby declare that the strengths of spirit as stated hereunder are correct to the best of our knowledge and belief

We send herewith the Collector's receipt for duty paid on 12 5 L P gallons at the rate of Rs 5 per L P gallon

Dated this 4th day of June 1915

Signature

## FORM F—contd.

Name of preparation	Batch No	Bottles jars or drums		Strength	Bulk gallons	L F gallons	Duty payable (This should be calculated on the total consignment)	Date when strength last checked by Chemical Examiner	Whether sample has been sent from this consignment and date when sent	Result of analysis	Folio in sample register	Surcharge of duty payable if any	Date when surcharge reported to Commissioner	Observation
		Number	Quantity contained in each gallon and fluid ounces											
1	2	2A	2B	3	4	5	6	7	8	9	10	11	12	13
Aqua Anethi Con	2			Proof	0 6	0 6	Rs a							
Ext Cascara Sag Liq	500			U P 68 5	2 0	0 6			16th May 1915	U.P 67 5	12	Nil		
Ext Ipecac Liq	10			O P 45 6	2 0	2 9								
Spt Ether Nit	300			O P 84 0	4 0	6 1								
Tinct Belladonna	250			O P 1 4	2 0	2 0								
Liq Caniophylllet Pulsat	70			O P 6 0	0 3	0 3								
Total					1 5	140 10								

(Rupees one hundred and forty and annas ten only)

If a surcharge arises the particulars must be inserted on this form. The manufacturer must be asked to pay the surcharge to the Collector to whom this form must be sent. The Collector will then send this form to the Excise Commissioner after informing the officer in charge that the surcharge has been paid.

FORM G  
Medical preparations issued

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Date and number of pass	Names of preparation	Batch number	Disk gallons and fluid ounces	Strength declared	Strength found on analysis	Pack gallons	Issued duty free	Issued duty paid	Amount of duty paid	Surcharges of duty	Destination of duty free	Date of acknowledgment of duty free	Remarks	Officer's initials
No. 1 6th June 1915														
	Aqua Anethi Con	2	0 6	Proof		0 9		0 6						
	Extract Cascara Sag	000	2 0	68 5 U P	67 5 U P	0 6		0 6						
	Liq	10	2 0	45 0 O P		2 0		2 0						
	Extract Ipecac Liq	300	4 0	54 0 O P		6 1		6 1						
	Spirit Ether Vlt.	2 0	2 0	1 4 O P		2 0		2 0						
	Tinct Belladonna	2 0	0 3	6 0 O P		0 3		0 3						
	Liq. Cantophyll Met	2 0	0 3	6 0 O P		0 3		0 3						
	Total					12 5	0 7	12 5	140 10 0					A B
No. 2 20th June 1915														
	Extract Belladonna	700	0 5	35 0 O P	35 0 O P	0 7	0 7					25-6 10		A D
	Extract Prun Viny	310	0 5	81 0 U P		0 1	0 1							
	Liq	410	1 0	60 0 U P		0 4	0 4							
	Extract Glycyrrh Liq	500	4 5	4 0 U P		4 5		4 5						
	Tinct Card Co	202	1 0	40 4 O P		1 4		1 4						
	Tinct Zing b Fort	506	4 0	15 0 O P	16 5 O P	4 5		4 5						
	Spirit Ammon Aro													
	Total					11 4	1 2	10 2	114 12 0	4 8				A D
No. 3 20th June 1915														
	Total for the month					23 9	1 2	22 7	255 6 0	4 8				A D



## FORM H

*Advice of sample sent for estimation of alcoholic strength*

To

To the Excise Analyst, Nasik Distillery, Nasik Road

Sir,

I beg to advise despatch of the undermentioned samples of medicinal preparations for estimation and report of their true alcoholic strengths

I have the honour to be,

Sir,

Your most obedient servant,

Officer in charge

Dated

Name of preparation	Batch No	Strength found by analysis	Remarks	Initials

The Officer in charge must send two copies of this advice to the Excise Analyst, who will return one copy duly filled in and signed

Excise Analyst

## FORM I

*Account of samples of tinctures, etc., sent to the Excise Analyst*

Date when sent	Description.	Batch No					Number and	Re
1	2	3	4	5	6	7	8	9
16th May 1915	Ext Cas cara Bag Liq	600	U P 65 5	60	U 1 67 5	A B		

Schedule of medicinal preparations to be manufactured under bond in accordance with the rules published under Notification No. 120-4, dated 17th August 1922, from the Commissioner of Customs, Salt and Excise (paragraph 70).

## SECTION 1.—LIQUID PREPARATIONS.

Acid picric				Elixir cascara sagrada B.P.C.	
" sulph aromat				" cinchon rub amar.	
" chrysophanic				" damiana co	
Alcohol absolutum				" gripe	
" ammoniatum				" guranm, B.P.C.	
Aqua anethi,	conc	1 to 40		" pepsinæ bismuth et nuc vom	
" anisi	"	"		" phosphori	
" camphor	"	"		" rhei, B.P.C.	
" carui	"	"		" senne B.P.C.	
" caryoph	"	"		" simplex {as Syr Aromat,	
" cassia	"	"		1898).	
" chloroform conc	"	"		Emplastrum belladonnæ fluid	
" cinnam	"	"		" datura fluid	
" floraurant	"	"		Empt Resin	
" fœniculi	"	"		Essent anisi	
" juniperi	"	"		" camphoræ conc for cholera	
" mellis	"	"		" cubebæ B.P. (1885)	
" mentha pip	"	"		" mentha pip Ang	
" " virid	"	"		" " pulegi	
" " pulegi	"	"		" moschi (for pneumonia)	
" rose	"	"		" zingib fort	
Chlorodyne.				Extract	
Decoct	sciacort conc			" aqunt mul liq	
" agropyri conc				" azadiractal liq	
" alcea co (conc)				" belæ liquidum	
" " sine croco				" bellad liq	
" anthem O papav	1 to vii			" bryonæ liq	
" cinch flav	conc			" cascara aromat liq	
" " rub				" cascara sagrada liq	
" cuspariæ				" cinchona flav liq	
" dulcamara	"			" cinchona rub liq	
" erectæ	"			" ergotæ liquidum	
" eupl orb pul	"			" filicis liq, P.B.	
" Geoffroyæ inermis	"			" glycyrrh liquidum	
" granat rad conc	1 to iii			" gokhru liq	
" guaiaci co	1 to vii			" gulvel liq	
" hæmatox	"			" hamamelis liquidum	
" hemedesmi	"			" ipecac	(Rio)
" mezeris	"			" jaborandi	(Ver)
" papaveris	"			" juniperi liq	
" " et anthem	"			" kaladana liq	
" pareire brav	"			" kamala liq	
" quercus	"			" kuda liq	
" quillais	"			" manjistha liq	
" asppan conc				" nuc vomic	
" aarsæ jam sump	1 to vii			" opu	
" " Hond comp.	"			" pareire	
" " Hond	"			" rhamni frang liq	
" scopari conc	"			" aarsæ jam liq	1 to xv
" senegæ	"			" " "	B.P. (1898)
" taraxaci	"			" " "	(1867).
" tritic repent	"			" " Hond liq	
" ulmi	"			" Sativa liq	
" uræ ursi	"			" taraxaci liq	
Elixir auranti.				Febrolme	
" calisavæ					

Infus.	Alstonia conc		
"	anther	conc	1 to vii
"	auranti	"	"
"	" co	"	"
"	buchu		
"	calumbæ	conc	1 ad vii
"	caryophylli	"	"
"	cascarilla	"	"
"	catechu	"	"
"	chirata	"	"
"	cinchonæ flav	1 ad vii	
"	" rub acid P P		(1885)
"	cuspariæ conc	acid	
"	digitalis	"	"
"	dulcamara	"	"
"	ergotæ conc	"	"
"	gentianæ co	"	"
"	Granati Rad.	conc	
"	hemidesmid	"	"
"	hyocyamus	conc	
"	jaborandi Ver	"	
"	krameria	acid	
"	lipuli conc		
"	" comp (Hop Tonic)		
"	marrubii conc	1 ad vii	
"	maticæ	"	"
"	pruni	virg	comp
"	quassia	"	"
"	rhei	"	"
"	roas acid	"	"
"	scoparii	"	"
"	senegæ	"	"
"	senna	"	"
"	serpentaria	"	"
"	amarubæ conc	"	"
"	irritæ repentis	"	"
"	uvæ ursi repentis comp		
"	valeriana	"	"

Lanimentum	aconiti		
"	arnica comp		
"	belladonna		
"	camphor ammon		
"	crotonis		
"	hydrargyri		
"	iodi (v liq iodi fort)		
"	opi		
"	" ammon, B P C		
"	saponia		
"	anapisi		
"	" comp		

Liquor	auranti pro ayr		
"	calumbæ conc	(1 9)	
"	cascara sagrada dule		
"	chirata (1 9)		
"	cinchon flav	(1-40)	
"	" pallid	(1 10)	
"	cocci		
"	copaibæ et buchu c cubeb		
"	croci pro ayr	(1 7)	
"	cuspariæ conc	(1 9)	
"	ergotæ (as Squibb's)		
"	euonymin et bismuth		
"	euonymin et peppari		
"	hamamelidis, Sp G	975	
"	hemidesmi pro ayr	(1 7)	
"	iodi fortis		
"	ipæacæ		
"	krameria (1 9)		

Liquor	limonis pro ayr		
"	marrubii	"	"
"	morphinæ acetatis		
"	" bimeconatis		
"	" hydrochloratis		
"	" tartaratis	(1 per cent)	
"	opii sidativus		
"	papaveris alb	(1 3)	
"	"	(1 7)	
"	peptici		
"	pici carb		
"	quassate conc	(1 9)	
"	rhamni frang		
"	pro syrup	(1 7)	
"	rhœadæ (1-7)		
"	rhei conc	(1 9)	
"	aantal flav comp		
"	serpentaria conc	(1 9)	
"	sarsæ co conc		
"	" duplex		
"	scalis cornuti		
"	" ammon		
"	sennæ conc	(1 9)	
"	" dulcis		
"	pro syrup		
"	sennæ conc	(1 9)	
"	strych hydrochlor		
"	toint	(1 7)	
"	tritum	(1 per cent)	

Mistura	ammon conc		
"	myrrh co		
"	bismuth co c peps		
"	ferri bromat		
"	gentia conc		
"	guaiaci conc	(1885)	
"	sarsæ c pot iod.		
"	sennæ comp		
"	taraxaci co		

Spiritus	ætheris		
"	" nitrom	a g	812
"	" sulph co		850

Spirit	ammon arom		
"	" comp A		
"	" B		
"	" fetid		
"	anisi		
"	armora comp		
"	cajuputi		
"	camphor		
"	chloroform		
"	cinnaomoni		
"	cochlearia		
"	juniperi		
"	lavand		
"	mentha pip		
"	myrsine		
"	nucis jugland		
"	rosmarina (Ang)		
"	" (F'ot)		
"	sali dule		

Succus mori			
Tinct	aconit		
"	" (1885)		
"	" Fleming's		
"	agastis		
"	aloe		
"	aloe et myrrh		

## Tinct. comp. P L.

" alstonia  
 " ammoniaci  
 " ammon co  
 " anthemidis  
 " antiperiodica.  
 " apocyni cannab  
 " arnicæ  
 " " flor, I C P  
 " asafetidæ  
 " aurantii  
 " " siccæ (1885).  
 " bals Peru  
 " baptisia tinctur  
 " berberidis  
 " belladonnæ  
 " benzoini comp  
 " " comp, B P C.  
 " bollo  
 " bryannæ, B P C.  
 " buchu  
 " Calendulæ, B P C  
 " calumbæ  
 " camph comp  
 " canellæ  
 " cannab, indicas  
 " cantharidæ B P  
 " cantharidis  
 " " (1885)  
 " capsici  
 " " fort, B P C  
 " cardam comp  
 " " simplex.  
 " carminativa B P C  
 " carophylli B P  
 " cascara sagrada  
 " cascarillæ  
 " cassia  
 " castorei  
 " castorei co  
 " catechu  
 " chiritæ  
 " chorof comp, B P C (1885)  
 " chloroform et morph comp, B P  
 " " (1885)  
 " cinchifusæ  
 " cinchonæ comp  
 " cinchonæ comp (1885)  
 " " flav  
 " " rup  
 " cinnamoni  
 " " comp  
 " coca  
 " cocei  
 " cocti grandiflora  
 " colchici cornu  
 " " seminum  
 " colchiciflor  
 " colocynth comp.  
 " condurango  
 " conii fl  
 " " fruct  
 " convallariæ ma alis, B P C.  
 " coto B P C.  
 " croci.  
 " cubebæ  
 " cuspariæ  
 " damianæ.

## Tinct. dataræ stule

" digitalis  
 " droseræ rotundifol  
 " dulcamaræ  
 " ergotæ  
 " " ammon  
 " erythrophlæi  
 " erodactyonis  
 " eucalypti, B P C.  
 " euonymi, B P C  
 " euonymuni  
 " euphorbiæ pilulifer, B P C  
 " ferri acetatis  
 " " perchlor  
 " " pomat  
 " " aequichlor  
 " galbani  
 " gallæ  
 " gelsemi.  
 " gentianæ comp  
 " gossypii  
 " grandelæ  
 " guaiaci (in vii)  
 " " B P C  
 " " ammoniata  
 " guaranæ  
 " gummi rub  
 " hamamelidis  
 " helleb nig  
 " hydrast canad  
 " hyoscam (2nd biennial)  
 " " (1st " )  
 " ignat amar  
 " iodi  
 " " colourless B P C  
 " ipecac  
 " urdia.  
 " jaborandi pilocarp  
 " jalapæ  
 " " comp  
 " kuno  
 " kratomæ  
 " kurehu  
 " lachnanthis tinctur  
 " lactucari  
 " lactici  
 " lavand comp  
 " laxative  
 " leptandriæ  
 " limonis  
 " " acat (1885)  
 " litmus  
 " lobeliæ, B P C  
 " " ether  
 " lupuli  
 " lycopodi  
 " matricæ  
 " moschi  
 " myrobalam  
 " myrrh  
 " " comp  
 " " et boraciæ.  
 " neem  
 " nucis vomice  
 " opu.  
 " " ammon  
 " opu deodorized, U S P  
 " parvire

Tinct	phosphori		Extractum	belladonnæ radiciæ fluidum
"	physalis alkakengi		"	berberidis aquifoliæ fluidum
"	physostigmat		"	boldo fluidum
"	"	B P C	"	buchu fluidum
"	phytolacæ		"	cacti grandiflor, fluidum
"	picrorhizæ		"	calamus aromaticæ fluidum
"	podophylli		"	calendulæ fluidum
"	"	(rad)	"	columbæ fluidum
"	pruni virg		"	cannabis Indicæ fluidum
"	pulsatillæ	B P C	"	capsici fluidum
"	pyrethri		"	carneubæ fluidum
"	"	comp	"	carobæ fluidum
"	quassæ		"	cascara sagrada fluidum
"	"	comp	"	cascarillæ fluidum
"	quebracho blanco		"	castaneæ fluidum
"	quillaiæ		"	caulophylli fluidum
"	quininæ		"	chelidoniæ fluidum
"	"	ammoniata	"	chumaphilæ fluidum
"	rhei (1885)		"	chirata fluidum
"	"	comp	"	cichorium fluidum
"	"	P L	"	cimicifugæ fluidum
"	rhus toxicodend		"	cinel onæ siyæ fluidum
"	salviæ		"	" rubræ fluidum
"	sabineæ		"	coacæ fluidum
"	sanguinaræ		"	colchici radiciæ fluidum
"	scillæ		"	collinsoniæ canadensis flu- dum
"	senegæ		"	co ogyntidis fluidum
"	senugæ comp		"	combretum sandaicum
"	serpentariæ		"	condurango fluidum
"	spigelliæ		"	coni fructus fluidum
"	stillingiæ aylvatiæ		"	convallariæ majalis fluidum
"	stramonii		"	cornus floridi fluidum
"	stramoniumsm		"	coto fluidum
"	strophanthi		"	cubebæ fluidum
"	sumbul		"	cuspariæ fluidum
"	toraxaci		"	damarinæ fluidum
"	tolut		"	digitalis fluidum
"	urginæ		"	droseræ rotundifollæ fluidum
"	valerianæ, B P C		"	dulcamaræ fluidum
"	"	B P C (1901)	"	echinacæ austifoliæ fluidum
"	"	ammon	"	erigeronæ fluidum
"	vanillæ		"	eucalypti fluidum
"	veratri alb		"	euonymi flu dum
"	"	vind B P C	"	euphorbiæ pululiferæ fluidum
"	verbasci thapst		"	fraxinus excelsioris fluidum
"	viburni		"	fucesiculæ fluidum
"	Warburg's		"	galegæ officinalis fluidum
"	zingiberis		"	galu aparinæ fluidum
"	"	fort B P C	"	gaultheriæ fluidum
"	"	Tonic osophos	"	gelsemi fluidum
Extractum	absinthii fluidum		"	gentianæ fluidum
"	achilleæ mollisfolii fluidum		"	" (comp)
"	aconiti radiciæ fluidum		"	gerani maculati fluidum
"	adianti capillus veneris flu- dum		"	gossypu fluidum
"	osculus hippocastani fluidum		"	granati fluidum
"	alchemillæ arvensis fluidum		"	grandellæ robustæ fluidum
"	alettris farinosæ fluidum		"	guaiaci fluidum
"	allthem si udum		"	guaranæ fluidum
"	anthemidis fluidum		"	hemame'idis fluidum
"	api græcolens fluidum		"	hamatoxylæ fluidum
"	apocynini cannabæ fluidum		"	hepaticæ trilobæ fluidum
"	arnicæ radiciæ fluidum		"	hemidesmi fluidum
"	"	floriæ fluidum	"	hydrastis fluidum
"	asclepiatis incarnatæ flu- dum		"	hydrangeæ fluidum
"	asparagæ officinalis flu dum		"	hyoscyami fluidum
"	aureanti fluidum		"	ipæacuanæ fluidum
			"	iris versicoloris fluidum

Extractum	jaborindi fluidum ver.
"	jacarandæ fluidum
"	jalapæ fluidum
"	jambul fluidum
"	juglandis fluidum
"	juglans regia fluidum
"	krameriæ fluidum
"	lachenanthi tinctorii fluidum
"	lappæ fluidum
"	leptandriæ fluidum.
"	lobeliæ fluidum
"	lupuli fluidum
"	maidis fluidum
"	manacæ fluidum
"	marrubii fluidum.
"	matricæ fluidum
"	menyanthis trifoliatæ fluidum
"	monsoniæ ovata fluidum
"	myrrhæ fluidum
"	phytolacæ decandriæ fluidum
"	pichi fluidum
"	pinus canadensis fluidum
"	pinus strobus fluidum
"	piperis methvati 1 fluidum.
"	kava O kava
"	piscidæ erythrinæ fluidum (Jamaica dogwood)
"	podophylli fluidum
"	pruni virginianæ fluidum
"	pulegiæ fluidum
"	pyrethri fluidum
"	quassia fluidum
"	querbrachio blanco fluidum
"	quillaro fluidum
"	rhamni frangulæ fluidum
"	rhei fluidum
"	rhus aromatica fluidum
"	" toxicodendron fluidum
"	ribes nigræ
"	rosa fluidum
"	rubi fluidum
"	rumicis fluidum dock
"	salicis nigra fluidum
"	sanguinaria canadensis fluidum
"	scilla fluidum
"	scoparii fluidum
"	scutellarie fluidum
"	semenis fluidum
"	serenonæ serrulatæ fluidum

Extractum	senegæ fluidum.
"	senecionis jacobæ fluidum
"	" vulgaris fluidum.
"	senonæ fluidum
"	serpentariæ fluidum
"	simaroubæ fluidum
"	spigeliæ fluidum
"	spirææ ulmaricæ fluidum
"	aterculiæ acuminatæ fluidum.
"	aterculiæ acuminatæ fluidum (miscible)
"	stillingiæ comp fluidum
"	" sylvaticæ fluidum
"	stramonii seminis fluidum
"	stramonii foliæ fluidum.
"	sumbul fluidum
"	tamus communis fluidum
"	tanacetæ fluidum
"	taraxaci fluidum
"	teucrii scordii fluidum
"	thujæ occidentalis fluidum.
"	tritici repentis fluidum
"	ulmus fulvæ fluidum
"	uva ursi fluidum
"	vaccini myrtilli fluidum
"	valerianæ fluidum
"	veratri veridis fluidum
"	verbasci thapsi fluidum.
"	verbenæ basiæ fluidum
"	veronica salicifolia ko romika fluidum
"	viburni prunifoli fluidum
"	vinæ majoris fluidum
"	visci albi fluidum
"	xanthoxylæ fluidum
"	yerbæ santæ fluidum
"	zingiberis fluidum

## Collodion and its preparations

Unum	aloes
"	antimoniali B P 1914
"	auranti B P 1914
"	colchici B P
"	ferræ B P
"	ferræ citratæ B P
"	ipsecac
"	Opæ B P
"	Pepsinæ B P

## Vegetable Tonic Syrup

## Vasaka Syrup

## SECTION 2 — SOLID PREPARATIONS (MISTURA, ETC)

Extractum	abeynthi
"	aconiti
"	" radiciæ alcohol
"	actææ racemose
"	aletris
"	anthemidis
"	belladonnæ alcohol
"	buchu
"	calendula
"	calumbæ, B.P (1885).
"	cannalis indicæ
"	cascarillæ

Extractum	cunicifugæ
"	cinchonæ flavæ
"	" rubræ
"	" pallidæ
"	coactæ
"	colchici
"	" acet
"	colocynthis amp
"	" compositum
"	coni.
"	convul. maj
"	copaibæ resin pur

<i>Extractum</i>	<i>cubebæ alcoholicæ</i>
"	<i>cuspariæ</i>
"	<i>damianæ</i>
"	<i>digitalis</i>
"	<i>dulcamaræ</i>
"	<i>ergotæ</i>
"	<i>eucalypti fol</i>
"	" <i>gumm liq</i>
"	<i>euonymi siccum</i>
"	<i>euphorb Pululifer</i>
"	<i>ferri pomati</i>
"	<i>filicis liquidum</i>
"	<i>fucivasculari</i>
"	" <i>liq, B P C</i>
"	<i>galii aparini</i>
"	<i>gelsem</i>
"	<i>gentianæ</i>
"	<i>hamamelidis</i>
"	<i>hæmatoxyli exot</i>
"	<i>hellebori nigri</i>
"	<i>hydrast</i>
"	<i>hyoscyami viride</i>
"	<i>ignatiæ amaræ</i>
"	<i>ipæcacuanhæ alcoh</i>
"	" <i>acet pulv</i>
"	<i>jalapæ</i>
"	<i>kola</i>
"	<i>kramerie</i>
"	<i>lectucæ virosæ</i>
"	<i>lobeliæ inflatæ</i>
"	<i>mezerisothereum</i>
"	<i>monesæ</i>
"	<i>nucis vomicæ</i>
"	<i>opi</i>
"	<i>papaveris</i>
"	<i>pareuræ brayæ</i>
"	<i>physostigmatis</i>
"	<i>podophylli</i>
"	<i>quassie</i>
"	<i>quillaiæ pulv</i>
"	<i>ibamni frangulæ</i>
"	<i>rlei anglicanæ</i>
"	<i>jara simp</i>
"	" <i>compositum</i>
"	<i>scillæ</i>
"	<i>senegæ</i>
"	" <i>liq, B P C</i>
"	<i>sennæ</i>
"	<i>simarubæ</i>
"	<i>stramonii</i>

<i>Extractura</i>	<i>strophantii</i>
"	<i>ambuli</i>
"	<i>taraxaci</i>
"	<i>tritici repens</i>
"	<i>uvæ ursi</i>
"	<i>valerianæ</i>
"	<i>verbasci thapsi</i>
"	<i>viburni prunifor</i>
"	<i>yarrow</i>

*Granulated sulphate of iron*

*Jalapæ resina*

<i>Liquor</i>	<i>calumbæ conc</i>
"	<i>caulophylli et pulsatillæ</i>
"	<i>churatiæ conc.</i>
"	<i>copaibæ et buchii</i>
"	<i>pancreaticæ</i>
"	<i>papain</i>
"	" <i>comp</i>
"	" <i>et bismuth</i>
"	" <i>euonymi</i>
"	" <i>uridi</i>
"	" <i>o euonymi</i>
"	" <i>pepsin</i>
"	" <i>papaver alb</i>
"	<i>quassia conc</i>
"	<i>sennæ conc</i>
"	<i>sennæ conc</i>
"	<i>sennæ dulcis</i>
"	<i>serpentariæ conc</i>
"	<i>taraxaci</i>

<i>Mistura</i>	<i>ammoniaci conc</i>
"	<i>creosoti conc</i>
"	<i>erri comp conc</i>
"	<i>gentianæ conc</i>
"	<i>guaiaci conc</i>
"	<i>myrrh co conc</i>
"	<i>olei ricini</i>
"	<i>pepsina co o bismutho.</i>
"	<i>rotæ (pulv pro) v pulv</i>
"	<i>sarzac pot iod</i>
"	<i>sennæ composita</i>
"	<i>taraxaci co</i>

*Reletris comp*

*Podophylli resina*

*Petrogen sulphur*

*Quinidin pur*

*Scammonio resina*

*Atropine and its salts*

*Brucine and its salts*

*Caffeine and its combinations*

*Cantharidin and its preparations.*

*Codeine and its salts*

*Fel Bovianæ Ruficatum*

*Gynocard c acid purified.*

*Kaladana Resin*

*Morphine and its salts*

*Sodium Gynocardite*

*Sodium Tannochoate*

*Strychnine and its salts*

*Thymol and its preparations*

## SECTION 3.—INDIAN MEDICINES

Aqua Ptychotis conc	Extractum kapas liq.
Elaxir aswagandha	.. Kurchi liq
.. papain	.. kurroo liq
Essence of churetta	.. lodh bark liq
.. of nim	.. melia liq
Decot Kurchi conc	.. neu-a liq
Extractum abroma liq	.. nim liq
.. adhatode liq	.. opuntia liq
.. agropyri liq	.. picrorhizo liq.
.. ajwani liq	.. physalis liq
.. alstonia liq	.. puranava liq.
.. ammonia liq	.. tamaris liq.
.. amtuerta liq	.. todallia liq
.. asok liq	.. tula liq
.. aswagandha liq	.. withania liq
.. bakas liq	Ext bouchi liq
.. belae liq	.. gulancha liq
.. bixa liq	.. jambolan liq
.. boerhaavia liq	.. kantikari liq
.. boswellia liq	.. khetpapa liq
.. calotropis liq	.. " with kantikary
.. cassia liq	Hydrolyzed extract of rice polishing
.. cbirette liq	Liq euonymum et indin
.. citri liq	.. indin et papain
.. coevisu	Ptycho papain
.. cydonia liq	Tinct apocianite
.. datura liq	.. bakas
.. eletaria liq	.. calotropi
.. hardwickia liq	.. dhatura sem
.. hemidermus liq	.. gulancha
.. hydrophila liq	.. kalmeg
.. kaju liq	.. kaladana
.. kalmegh liq	.. virgini

## INDIAN PLANTS FROM WHICH MEDICINES ARE PREPARED

Anilaki—(Phyllanthus Emblica)	Indrajab—(Holarrhena Antidysenterica).
Arjun—(Terminalia Arjuna)	Kamala—(Mallotus Philippensis).
Ayapan—(Eupatorium Ayapana)	Katki—(Picrorhiza Kurroa)
Biranga—(Emcelis Ribes)	Krishna Jura—(Nigella Sativa)
Brahmi—(Brahma Indica)	Muktajhuri—(Acalypha Indica)
Chuta—(Plumbago Zeylanica)	Myrobalan—(Terminali Chebula)
Gokour—(Tribulus Terrestris)	Somraj—(Vernonia Anthelmintica)

Supplementary Schedule of medical preparations to be manufactured under bond in accordance with the rules published under Notification No. 120-4, dated 17th August 1922, from the Commissioner of Customs, Salt and Excise.

Blood Purifying Com	Hemato Sarsaparilla.
K. C. B. Specific	.. .. with Iodine,
Cough Cold Com	.. .. gold.
Beldent Camphrodine	Ext. Gokshur Liq
Tinct. Adulsa.	Vibro Asoka
Anodyne	Liqr Arsenicalis
Neo Thymoline	Syr Aurantia.
Asran	San Believer
barsol	Papain and Pip n Digestive Mixtures.
Arjun Liq	Syrup Vasala with Hypo T. lu.
Asoka Cordial	Ext. Abroma Augusta
Ext. Bael et Indrajab.	.. Alstonia Scholaris.



Santol.  
 Tyrol  
 Tr Warburgh without Alcas  
 Ext Myrabolum  
 Abruma Augusta  
 Syrup Basaka  
 Mist Pepsin  
 Sarwa Jwaramitra  
 Asoka Abruma Augusta Comp  
 Tinct Iodit Mitis  
 Ashokarshta  
 Panchatikta Kasaya  
 Swasarshta  
 Bataharishta  
 Jakridan Kasaya  
 Punarnavasava  
 Kasturikalpa Rasayana  
 Himanaga Sudraba  
 Brihat Amritballi  
 Amritballi Kasaya  
 Essence of Camphor  
 Cure for Asthma  
 Syrup Hpy of Lame  
 of Comp  
 Ext Aristolochia  
 Essence of Apang Lig  
 Syrup Phos Gle of lime

Spt Catyo pyin  
 Anisi Com  
 Liq Antiseptic  
 Tinct kaladana  
 , Orris  
 Syrup Panavaris  
 Tinct Quinine Comp  
 Thymoxol  
 Menthoxol  
 Camphoroxol  
 Tr Arnica  
 , Azadirachta Indica  
 Syrup Brahmi  
 , Vasaka with Kantikari  
 Liq Arsenic Hyd  
 Cough Cure  
 Chlorodyne  
 Kala Tonic  
 Essence Pudina  
 Sanilme  
 Syrup Scillac  
 , Zinger  
 Agru

#### Section 35 4—RULES FOR THE MANUFACTURE IN BOND OF SPIRITUOUS MEDICINAL AND TOILET PREPARATIONS IN SIND

71 No 1257 X, dated 5th October 1922 —In exercise of the powers conferred on him by section 35 A of the Bombay Abkari Act (V of 1878) the Commissioner in Sind is pleased to make the following rules for the manufacture in bond of spirituous medicinal and toilet preparations in the province of Sind —

#### RULES FOR THE MANUFACTURE OF SPIRITUOUS MEDICINAL AND TOILET PREPARATIONS UNDER BOND

##### *Preliminary*

1 Any person desiring to use duty free spirit for the manufacture under bond of spirituous medicinal and toilet preparations must apply in writing to the Commissioner in Sind hereinafter referred to as the Commissioner giving the following particulars —

- (a) name or names and addresses of the applicants,
- (b) name of the place and site on which the factory, hereinafter described as the bonded laboratory is, or is to be constructed,
- (c) date from which the applicants desire to commence the use of duty free spirits,
- (d) the maximum amount of proof spirits likely to be in stock at the bonded laboratory at any one time,
- (e) the amount of the security which the applicant is prepared to furnish as a guarantee for the performance of the conditions under which the privilege is granted,
- (f) A correct plan of the buildings to be used

2 In the case of a distillery or warehouse already established, if the Commissioner considers that increased supervision is necessary in consequence of the grant of the privilege of using duty free spirits for manufacturing purposes the manufacturer will be required to pay to the Excise Department the cost of the extra staff required. In other cases the manufacturer shall pay such proportion of the salary of the staff as the Commissioner may direct.

### *Manufacture*

1 No essences or flavouring materials, which, in the opinion of the Commissioner are not medicinal or toilet preparations shall be made in bond.

2 The spirit to be used in medicinal or toilet preparations shall be obtained in quantities of not less than 10 gallons at a time, from a distillery or a bonded excise warehouse only whence it will be issued under a pass. It shall be removed at once to the bonded laboratory.

3 Spirits received from distillery or warehouse for manufacturing purposes shall be emptied forthwith into a locked vessel in the bonded laboratory. Each such vessel must be fixed and gauged and shall be marked with the words "Plain spirits—Store vessel" and a distinctive number. Tables shall be compiled to show the contents at each inch and tenth of an inch of its depth. Excise ticket locks shall be placed on the mandoor and the discharge cock of such vessels. No plain spirit shall be taken out of the laboratory. The officer in charge must take the dip in each store vessel once every time the spirit is issued as a check on loss or abstraction. The dips thus taken must be entered in the prescribed account (in Form A).

4 No spirit shall be removed from any store vessel until an account of the quantity and strength shall have been taken by the officer in charge.

5 The spirits taken from the store vessel shall be added without delay in the presence of the Excise officer in charge hereinafter referred to as the Excise officer to the respective materials to be treated, and to every percolator or other vessel in which

finished product was removed to stock together with the quantity of removed.

6 The finished preparations shall be kept separate from those in course of preparation and be stored in a separate store-room approved for the storage of finished preparations. The door of each store room must be fastened with an Excise ticket lock. The words "Store No. . . for bonded medicinal and toilet preparations" must be on the door of each room respectively, in which these . . . allowed to be stored.

Finished preparations may be stored (a) in bulk, in jars or bottles containing not less than one quart (40 fluid ounces) of the preparation, or, (b) stored ready for issue in bottles of not less than two fluid ounces' capacity, every bottle containing not less than two fluid ounces of a preparation (c) Every preparation stored in bulk must be measured into the storage vessel to the nearest fluid ounces by the Excise officer who must then close and seal the vessel with his official seal

entered in the prescribed register (Form C) (e) In the case of preparations stored in bulk the label on every vessel must be signed and dated by the Excise officer (f) When any of the contents of a vessel referred to in clause (a) has been removed, the Excise officer must enter on the label attached thereto the quantity taken out and the manner of disposal with his signature and date Finished preparations shall only be removed from the store room for use in manufacture under rule 6, or The manufacturer must in which each preparation in respect of preparations referred to in rule (b), but the contents of bottles are to be checked at the time of issue, according to the following scale —

When the number of bottles in any consignment does not exceed 100 the Excise officer is to measure one in every 25 and fraction of 25 up to 50 and one in any remaining number up to 100 When the number exceeds 100, three bottles are to be measured in the first 100 and one in every 25 and fraction of 25 up to 50 and one in any remaining number up to 100. A larger proportion should be measured necessary The Excise officer of bottles issued and how many were checked by measurement Only standard gallon measures and graduated glass measures approved by the Commissioner are to be used in gauging preparations

7 In cases in which it is necessary to use some quantity of a finished preparation instead of, or in addition to plain spirits, the quantity so required shall be brought from the store-room and added in the presence of the Excise officer without delay to the materials to be treated Such quantity shall be separately shown in columns 2 and 3 of Form C, with a reference to the number of the batch from which it was taken, and on the label attached to the percolator or other vessel It shall also be shown in Form D, the entry in column 8 being "used in manufacture of " It shall, however, be deducted from the monthly total of column 8 of Form C, since the spirit contained in it is replaced in stock and is not shown as issued in Form G

8 The Excise officer in charge of the bonded laboratory must, at the time when finished preparations are removed from the store room, take one sample from every 10 or fraction of 10 of the preparations being issued

and send it to the Chemical Analyser for Sind for analysis and test of the amount of proof spirit contained therein for the purpose of checking the declared strength. It is, however, to be understood that a larger proportion of samples may be taken should the Excise officer, in his discretion, consider this necessary. The following procedure is to be observed in sampling the preparations and checking the duty chargeable —

- (1) A sample should be not less than 3 fluid ounces
- (2) Every sample must be taken in duplicate personally by the Excise officer. The cork of each bottle must be sealed by him with a revenue seal, and the name of each preparation must be stated on a label affixed to each bottle. The duplicate samples should be kept under Excise lock until the results of analysis have been reported, unless specially asked for by the Chemical Analyser to replace the original samples or to repeat an analysis. Duplicate samples to which no further reference can be needed may be returned to the manufacturer.
- (3) If any preparation sampled is dangerous to life, the word "poison" must be added on the label affixed to the bottle.
- (4) The samples must be placed in a case and securely fastened with tape or wire provided by the manufacturer, and be sealed by the Excise officer with a revenue seal and delivered without delay at the expense of the manufacturer to the Chemical Analyser.
- (5) The form of advice letter in Form H must be despatched to the Chemical Analyser at the same time.
- (6) If the strength of a sample or samples found to exceed by more than 3 per cent. to the extent of 10 per cent. or more all the entered strengths of the consignment shall be made in calculating the proof quantities and surcharge of duty shall be subsequently levied accordingly.
- (7) When more samples than one are examined from any one consignment, the same rules are to be observed, but the average of the differences between the strengths as entered in the notice and as ascertained by analysis shall be taken as the average difference, and on an additional 10 per cent. shall be made to all the entered strengths of the consignment in calculating the proof quantities.

For example, two samples of tinctures are taken the strengths of which are entered as 150 per cent. (50 O.P.) and 92 per cent. (84 U.P.), respectively. These are ascertained to be 155 per cent. and 93.7 per cent. Since the average of the differences between the entered and the ascertained strengths is 3.7 per cent.

an addition of 3 3 and an extra degree (in all 4 3 degrees) is to be made to all entered strengths in the consignment in calculating the proof gallons.

(8) In any instance in which an excess of 5 degrees or upwards is found in the strength of any preparation, the Commissioner will decide the charge which shall be made for duty.

(9) When an excess of degrees or upwards has been found in the strength of any preparation the true strength as ascertained by the Chemical Analyser must be entered in the batch account in Form D, and an explanation of the alteration must be added in the remarks column

(10) No refund or abatement of duty shall be allowed if the strength of any sample is found by the Chemical Analyser to be lower than that declared by the manufacturer, and in calculating surcharges of duty only the results of analysis of the sample taken from that particular consignment shall be considered

9 The manufacturer shall keep accounts in Forms B, C and D of the spirit received, used and wasted in manufacture and of tinctures etc, issued from the bonded laboratory and the Excise officer in Forms A, E, G and I

10 (a) If the manufacturer has been authorized by Government to supply tinctures, etc, duty free to hospitals and charitable dispensaries under the Government supervision or to mission hospitals and dispensaries to which this concession has been extended by Government, such preparations may be issued under a pass without payment of duty to the amount specified in orders signed or countersigned by a Presidency Surgeon or a Civil Surgeon. The original orders must be retained by the Excise officer as authority for the issues and attached to the notices to which they relate. The Excise officer will write the words "issued under Notice No. . . . , dated the . . . ." with his initials and the date on each sheet of the order. Should the order for such preparations not have been signed or countersigned by a Presidency Surgeon or a Civil Surgeon, the preparations may be issued on production . . . . . by the manufacturer . . . . .

The manufacturer must, in . . . . . date of issue, produce an order duly signed or countersigned by the Presidency Surgeon or Civil Surgeon concerned. Should he fail to do so, he will be required to pay duty at the prescribed rate

The manufacturer must produce to the Excise officer a receipt signed by the proper Medical officer acknowledging the receipt of each consignment of duty free preparations. If no receipt for any preparations issued duty free is produced within three months of the date of despatch, or if it should appear that any such consignment or part thereof was not received by the consignee the case must be reported to

the Commissioner and no more duty free preparations shall be issued to that consignee without the written orders of the Commissioner. In such cases the Excise officer shall immediately inform the officers in charge of other bonded laboratories of the name of the consignee concerned in order to prevent issues to the latter pending the receipt of Commissioner's order, which must subsequently be reported to all officers in charge of bonded laboratories.

(b) If the manufacturer has been specially authorized by Government to obtain tinctures etc., duty free on a particular occasion such preparations may be issued under a pass free of duty up to the quantity specified in the letter of authority. The original letter of authority must be retained by the Excise officer and endorsed as required by the last preceding rule.

(c) In all other cases duty at the prescribed rate shall be charged on the amount of spirit stated in the application in Form F to be contained in the tinctures etc. issued from the store room. The duty on the spirit contained in the articles named in the notice shall be paid to the Collector and on receipt of the Treasury chalan the Excise officer will issue a pass for the removal of the tinctures etc. to the amount stated in the notice.

(d) The manufacturer may make an advance deposit in the treasury on account of duty and in such case the Excise officer may issue tinctures etc., on various notices until the duty leviable on such tinctures amounts to the sum so deposited.

(e) The full particulars of any surcharge must be entered on the copy of the pass under which the spirits were originally issued.

11 At the close of each month the manufacturer must deliver to the Excise officer a statement showing—

- (1) the amount in London proof gallons of plain spirit in hand at the beginning of the month (exclusive of recovered spirit),
- (2) the amount in London proof gallons of plain spirit received during the month,
- (3) the amount of such spirit used for making tinctures, etc.,
- (4) the quantity at proof strength of spirit declared by the manufacturer to be contained in tinctures, etc. issued from bond—
  - (a) on payment of duty,
  - (b) duty free,
- (4-a) the quantity at proof strength of spirit on which surcharge of duty has been levied under rule 9,
- (5) the quantity at proof strength of spirit contained in the stock on hand both finished and unfinished,
- (6) the quantity  
 quantity of  
 preparations  
 and the amount in hand,

- (7) the amount of proof spirit estimated to have been wasted in making absolute alcohol and medicinal and toilet preparations during the months ; and
- (8) the amount in London proof gallons of plain spirit (exclusive of recovered spirit) in hand.

The Excise officer will certify to the correctness of the entries as to the quantity of spirit received and used, quantity of spirit contained in tinctures issued on payment of duty and duty-free, quantity of spirit on which surcharge has been levied and as to recovered spirit, and will forward the statement through the Collector to the Commissioner. When a surcharge has been levied by the Commissioner under rule 8 (8), he must note separately for each such surcharge the quantity so surcharged, the rate of surcharge and the number and date of the Commissioner's order. The Superintendent of Salt and Excise will certify on the statement that the duty and surcharges leviable have been realised in full.

12. Any spirits to be recovered from the marc of drugs or from other residues must be distilled in the bonded laboratory. Distillates must either be used at once in continuation of the preparation of the drug from which they were recovered or be collected in a gauged vessel kept under Excise ticket locks and approved fastenings until they are required again for the manufacture of medicinal preparations. If not required, they may be destroyed in the presence of the Excise officer or be used for such other purposes as may be sanctioned by the Commissioner. In the former case they should be either thrown down a sewer or emptied upon the ground, and the Excise officer shall certify the quantity destroyed and the method of destruction. In the latter case the manufacturer must make previous application through the officer in charge to the Commissioner stating how he wishes to dispose of the spirits. At the same time the officer will take samples of the recovered spirits and send them to the Chemical Analyser with a letter requesting him to advise the Commissioner as to the propriety of allowing the spirit to be disposed off in the manner proposed by the manufacturer. Before any portion of the recovered spirits is removed from the receiver an account of the quantity and strength must first be taken by the officer in charge. All other residues from the laboratory shall remain on the bonded premises until all the spirit contained in them has been dissipated.

13. Any wastage which, in the opinion of the Commissioner, is excessive or not properly accounted for, shall be charged with duty at the full tariff rate.

14. The building in which the manufacture of medicinal and toilet preparations from duty-free spirit is allowed shall be separate from that in which spirit is manufactured or used for any other purpose. The windows of the bonded laboratory and store-rooms shall be fitted with malleable iron bars not less than three-quarters of an inch in thickness, set not more than 4 inches apart, and fixed in the brick-work to a depth of at least two

inches at each end. On the inside of each window there shall be securely fastened to the bars stout wire netting the apertures in which must not exceed 1 inch in diameter. There shall only be one entrance to the bonded laboratory and to each store room respectively, which must open into the distillery or warehouse enclosure and the door of each shall be secured by Excise ticket lock. Each building must be closed from sunset to sunrise. The premises and accounts pertaining to the manufacture shall at all times be open to inspection by the Commissioner, the Collector, the Superintendent of Salt and Excise or any officer deputed by any of them not lower in rank than a Sub Inspector.



**FORM A**

*Vat account of spirit received from  
the Excise Warehouse  
at the Bonded Laboratory  
the Distillery Spirit Stores*

No 1—Capacity, 57 7 gallons Depth, 37 9 inches

[illegible]

## FORM B

B (From Vat Account)

Stock account of Spirit used for making tinctures, &amp;c., for the month of

Date of receipt.	Whence received	Bulk	Strength	Proof	Date when spirit taken from vessel	Spirit contained in—	Per cent
1	2	3	4	5	6	7	8
1st June 1915	From store	63.5	OP	63.6	1st June 1915	97.4. Ether VII	4.3
"					1st "	Tinct. A-C-F	13.6
"			56.6		17th "	97.4. Ether VII	4.3
"					17th "	Tinct. A-C-F	11.1
"			56.6		24th "	Tinct. Capsulae Co.	11.1
"					24th "	97.4. Ether VII	1.9
26th "	Recovered spirit	8.4	51.6	12.7	26th "	97.4. Ether VII	11.7
Total		61.9		66.6		Total	61.7
						Wastage	0.6
							61.1
							6.3
							21.4
							61.2
							67.3

(a) Tincture completely manufactured—from Form C

(b) Wastage—from Form C

(c) Tincture partly manufactured

Total spirit used

Balance to the month of July

month of June 1915

\*No figures appear in these columns until the invoice is removed to stock whereupon the total of the recorded quantities shown on the percolator is entered in the left hand column. Actual wastage will be difference between columns (3) and (8)

\*No figures appear in these columns until the tinctor is removed to a column.  
Actual wastage will be difference between columns (3) and (5)

## FORM D

Stock account of each medicinal or toilet preparation

(Name of preparation—Ext Cascara Sag 119)

Date	Receipts				Issues				Balance in hand		In title of this report in charge	Remarks
	Batch No	Name and number of vessel in which stored	Dulk	Strength	Troof	Date	Number and date of sale	Dulk	Troof	Proof		
1	2	3	4	5	6	7	8	9	10	11	12	13
15th May 1915	600	Jar No 74	60	UP	10	4th June 1915	No. 17 dated 4th June 1915	20	06	40	12	A R.
		Jar No 82										

## FORM E

*Account of spirits recovered in the Bonded Laboratory*

(No 2 Capacity, 48 6 gallons Depth 33 8)

Date	Dip	Bulk gallon	Tem- perature	Indi- cation	Strength	Proof.	OBSERVATION	Officer's Initials.
							How recovered spirit disposed of and number of Commissioner's orders	
1	2	3	4	5	6	7	8	9
1915					U P			
15th June	20 to 0	31 6	84	70	27 4	22 9	Destroyed—Thro w n down sewer in my presence	A B
21st	02						Intermediate check dip	A B
22nd	3 0						Ditto	A B
23rd	4 0						Ditto	A B
24th	5 1						Ditto	A B
25th	5 0						Ditto	A B
26th	5 to 0	8 4	83	10	O P 6t 4	12 7	Removed for use in preparation of Spt Æther Nit	A B

## FORM F

*Application for pass for removal of medicinal or toilet preparations  
from the Bonded Laboratory at*

To

THE EXCISE OFFICER IN CHARGE

We hereby request a pass for the removal of the undermentioned medicinal preparations from our Bonded Laboratory at and we hereby declare that the strengths of spirit as stated hereunder are correct to the best of our knowledge and belief

We send herewith the Collector's receipt for duty paid on 12 5 L P gallons at the rate of Rs 5 per L P gallon

Dated this 4th day of June 1915

Signature

## FORM F—contd

Name of Preparation.	Batch No.	I. Attestation of draughts		Strength.	Purity of the sample.	L.P. of the sample.	Duty payable (This should be calculated on the total amount)	Date when strength test checked by Chemical Examiner	Whether sample has been sent from this establishment and date when sent.	Result of analysis	Folio to sample register	Surcharge of duty payable if any	Date when surcharge reported to Commissioner	Observation.
		Quantity contained in each gallon and 60 ounces	Quantity contained in each ounce											
1	2	2A	2B	3	4	5	6	7	8	9	10	11	12	13
Aqua Aethel Con	-			Proof	0 6 0 6									
				U P						U P				
Ext Cascara Sag	600			0 3 2 0 0 6					16th May 1915	67 5	1 0	NIL		
				O P										
Ext Ipecac Liq	10			45 6 2 0 2 0										
				O P										
Spt Ether Nit	300			34 0 4 0 4 1										
				O P										
Tinct Belladonna	2.0			1 4 2 0 2 0										
				O P										
Liq Caulophyllit Pulcat	70			0 0 0 3 0 0										
Total					12 140 10									

(Rupees one hundred and forty and annas ten only)

If a surcharge arises the particulars must be inserted on this form. The manufacturer must be asked to pay the surcharge to the Collector to whom this form must be sent. The Collector will then send this form to the Excise Commissioner after informing the officer in charge that the surcharge has been paid.

FORM G.  
*Medical preparation issued*

Date and number of pass	Name of preparation	Batch number	Bulk gallons and fluid ounces	Strain & th declared	Strain & th found on analysis	Proof gallons	Taxed duty	Taxed duty	Amount of duty paid	Surcharge of duty	Destination of duty free	Date of acknowledgment of duty free issues	Remarks	Officer's initials
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
No 1 4th June 1915	Aqua Anethol Con	2	0 6	Proof		0 6			0 6					
	Extract Cascara Sag	500	2 0	68 5 UP	67 5 UP	0 6			0 6					
	Extract Ipecac Liq	10	2 0	45 6 OP		2 9			2 9					
	Spirit Ether Slt.	300	4 0	54 0 OP		6 1			6 1					
	Tinct Belladonna	250	2 0	14 OP		2 0			2 0					
	Liq. Camphor Thel	70	0 3	6 0 OP		0 3			0 3					
No 2 20th June 1915	Total	200				12 5			12 5			25-5 19		A D
	Extract Belladonna	200	0 5	33 0 OP	33 0 OP	0 7			140 10 0					A D
	Extract Prunl Virg	410	0 5	84 0 UP		0 1								
	Extract Glycyrrh Liq	410	1 0	60 0 UP		0 4								
No 3	Tinct Card Co	500	4 5	4 0 UP		4 3				4 8				
	Tinct Zingib Fort	502	1 0	40 4 OP		1 4								
20th June 1915	Spirit Ammon Aro	506	4 0	13 0 OP	16 5 OP	4 5								
	Total					11 4	1 2		10 2	4 8				A D
	Total for the month					23 9	1 2		22 7	25 5 6 0				A D

## FORM II

*Advice of sample sent for estimation of alcoholic strength*

To

THE CHEMICAL ANALYSER FOR SIND, KARACHI

SIR,

I beg to advise despatch of the undermentioned samples of medicinal preparations for estimation and report of their true alcoholic strengths

I have the honour to be,

Sir,

Your most obedient servant,

Officer in charge

Dated

Name of preparation	Batch No	Strength found by analysis	Remarks	Initials

The Excise Officer must send two copies of this advice to the Chemical Analyser for Sind, who will return one copy duly filled in and signed

Chemical Analyser in Sind

## FORM I

*Account of samples of tinctures, etc, sent to the Chemical Analyser for Sind*

Date when sent	Description	Batch No	Strength declared by manufacturer	Quantity in stock	Strength found on examination	Initial of officer in charge	Number and date of report upon samples from the Chemical Examiner	Remarks
1	2	3	4	5	6	7	8	9
16th May 1915	Ext. Cas cara Sag Liq	600	U P 65.5	60	U P 67.5	A B		



*Section 35 A (a) (IV) — RULES FOR THE BOTTLING OF FOREIGN  
(FERMENTED) LIQUOR*

72. No F L 5—8, dated the 12th December 1914, as amended by No F L 5—8 dated the 3rd March 1915 —The following Rules are prescribed by the Commissioner of Customs, Salt, Opium and Abkari under section 35A (a) (iv) of the Bombay Abkari Act, V of 1878, as amended by Act XII of 1912, for the bottling of foreign liquor in the Presidency proper —

(1) No foreign liquor of any kind (except fermented liquor and methylated spirit) may be bottled in any place other than the Customs Warehouse at Bombay, where the bottling operations will be subject to the rules framed by the Commissioner under section 100 of the Sea Customs Act. Fermented liquors may be bottled on the premises covered by a wholesale or retail "Off" license, with the previous permission of the Collector endorsed on the license, and on payment of such an additional fee as the Commissioner may fix in the rules framed under clause (d) of section 35 A. The bottling of methylated spirits is not subject to these rules.

(2) The bottling operations in the case of fermented liquors shall take place not more than four times a month, and shall be conducted on the licensed premises only during such hours as may be fixed by the vend license for the sale of liquor on those premises.

(3) Three days' notice of his intention to bottle shall be given by the Licensee to the Excise Officer in whose charge the shop is situated.

(4) The bottles to be used shall be cleaned and shall be rinsed immediately before bottling commences with a freshly prepared solution of permanganate of potash —

(5) The bottles shall as soon as they are filled be corked and sealed or capsuled. Each bottle shall bear a label correctly showing the description of the liquor contained therein, the place of bottling and the full name of the Licensee by whom bottled.

(6) The whole of the contents of a cask shall be bottled at one operation.

(7) The Licensee's accounts shall be adjusted by writing off ullage and wastage as soon as bottling is finished.

(B G G, Part I, 1914, page 3042, and B G G, Part I, 1915, page 8247.)

*Section 35 A (a) (IV) — RULES FOR THE BOTTLING OF FOREIGN  
LIQUORS (SPIRITS, WINES AND FERMENTED LIQUORS) IN  
THE PROVINCE OF SIND*

73. The following rules are prescribed by the Commissioner in Sind under section 35-A (a) (iv) of the Bombay Abkari Act, V of 1878, as

amended by Act XII of 1912, for the bottling of foreign liquor in the Province of Sind —

(1) Foreign liquors of all kinds (*viz*, spirits, wines and fermented liquors) may be bottled on premises covered by a wholesale license, and fermented liquors only may be bottled on premises covered by any other foreign liquor license, with the previous permission of the Collector and on payment of an additional fee amounting in the case of a wholesale license, to Rs. 100 when all kinds of foreign liquors are bottled and to Rs. 50 when only fermented liquors are bottled, and in the case of any other license, to Rs. 50

(2) The bottling operations shall take place not more frequently than once a week except with the special permission of the Collector, and shall be conducted, under the supervision of an Excise officer, in a room on the licensed premises approved by the Excise authorities, during such hours as may be fixed by the vend license for the sale of liquor on those premises

(3) Twenty four hours' notice of his intention to bottle in the case of large towns and 48 hours in the case of mofussil shall be given by the licensee to the Excise Officer in whose charge the shop is situated

(4) The bottles to be used shall be cleaned and rinsed, immediately before bottling commences, with a freshly prepared solution of permanganate of potash

(5) The bottles shall, as soon as they are filled, be corked and sealed or capsuled. Each bottle shall bear a label correctly showing —

- (a) the name of the bottler in full,
- (b) the place of bottling
- (c) the country of manufacture

(6) An account must be kept of the liquor bottled from time to time from each cask

(7) The licensee's accounts shall be adjusted by writing off ullage and wastage as soon as a cask is emptied

(Commissioner's No Exe 250, dated 21st May 1917, and No Exe 340, dated 19th April 1918)

*Section 35 A (a) (f) (ii) and (vi)*—RULES REGULATING THE SALE OF MASALA LIQUOR IN THE DISTRICTS OF AHMEDABAD, BROACH, THANA, PANCH MAHALS AND SURAT, IN THE LEASED MAHIKANTHA AGENCY AND IN SANKHEDA MEWAS

74 No C L 4—15 dated the 16th May 1916 —In exercise of the powers conferred by section 35 A (b), (f) (ii) and (vi) of the Bombay Abkari Act, 1878, the Commissioner of Customs, Salt, Opium and Abkari, Bombay, has framed the following rules regulating the sale of masala (sweetened and flavoured) liquor in the districts of Ahmedabad, Broach, Thana,

Panch Mahals and Surat, in the leased area of the Mahi Kantha Agency and in the Sankheda Mewas of the Rewa Kantha Agency —

- 1 Masala liquor shall be sold at prices not less than the sanctioned rates of excise duty and not more than the maximum retail prices which shall be specified in schedule B to the license held by every retailer authorised by the Collector or the Political Agent concerned to sell such liquor

shall be corked, sealed and labelled The seal used shall bear the Government Coat of Arms and the words Ahmedabad Warehouse or Godhra Distillery," Broach Surat Dabhoda Thana Wadia

as the case may be, and the label shall be inscribed with the following particulars in the vernacular of the district concerned —

- (1) The price
  - (2) Quantity and strength
  - (3) The place of manufacture
  - (4) The kind and quantity of liquor, i.e. Mosambi, Elchi or Rose, ordinary, superior or extra superior
- 2 Masala liquor whether ordinary, superior or extra superior shall be sold at prices not less than the sanctioned rates of excise duty and not more than the maximum retail prices which shall be specified in schedule B to the license held by every retailer authorised by the Collector or the Political Agent concerned to sell such liquor
- 3 A separate account of masala liquor shall be kept at the shop in the form used for ordinary country spirit
- (B G G, Part I, 1916, pages 995-996)

**Section 35 A — RULES REGULATING THE MANUFACTURE OF MASALA LIQUOR IN THE DISTILLERIES AT PANCH MAHALS SURAT (NOW CLOSED) IN THE LEASED AREA OF THE MAHI KANTHA AGENCY AND SANKHEDA MEWAS AND IN THE WAREHOUSES AT AHMEDABAD, BROACH AND THANA**

75 No C L 4/15 dated the 16th May 1916 — In exercise of the powers conferred by section 35A (a) (i) and (c) and (f) (i) (ii) and (vi) of the Bombay Abkari Act, 1878 the Commissioner of Customs Salt Opium and Abkari Bombay, has framed the following rules regulating the manufacture of masala (sweetened and flavoured) liquor in the distilleries established in the districts of the Panch Mahals and Surat in the leased area of the Mahi Kantha Agency, in the Sankheda Mewas of the Rewa Kantha Agency, and in the warehouses at Ahmedabad, Broach and Thana —

1. No material other than mhowra flowers, molasses cane juice (shir), unrefined cane sugar (gur) unrefined palm sugar (jagri), cardamoms, aniseeds, rose flowers oranges orange peel, mosumba peel, liquorice, fennel seeds, coriander seeds and pine apples in the distillation and preparation and sugar in the sweetening of masala liquor, no colouring matter other than burnt sugar cochineal or saffron shall be used

2 All masala liquor shall be prepared in a room or rooms set apart for the purpose in the Godhra Distillery or Ahmedabad warehouse and Surat or Broach Dabhoda Thana Wadia

shall be separately accounted for in the distillery or warehouse accounts as the case may be

3 Only spirit within one proof degree above or below 25° U P may be flavoured, sweetened and coloured

4 The sweetening, flavouring, colouring and bottling of masala liquor shall be conducted in the presence of the Inspector or Sub Inspector in charge of the distillery or warehouse, as the case may be, who shall check the capacity of one bottle in each lot of twenty used

license he reported for orders

5 In calculating the duty payable on the masala spirit the strength shall be taken as 25° U P and the quantity as that ascertained after the addition of the flavouring, sweetening, and colouring materials

6 The apparent as well as the real strength of masala liquor issued from any distillery or warehouse above named shall be shown on the permits under which it is transported.

7 Masala liquor shall be issued to retailers in bottles only. The bottles shall be of the capacity of 8 drams and 4 drams respectively. Each bottle shall be corked, sealed and labelled. The seal used shall

bear the Government Coat of Arms and the words "Godhra Surat Distillery Dabhoda Wadia

or Ahmedabad Broach Warehouse" according as the liquor is issued from the Thana

distillery or warehouse. The label shall be inscribed with the following particulars in the vernacular of the district concerned—

- (1) The price
- (2) Quantity and strength
- (3) The place of manufacture.
- (4) The kind and quality of liquor, e.g., Mosambi, Elchi or Rose; ordinary superior or extra superior

The bottles to be used shall be clean and shall be rinsed immediately before bottling commences with a freshly prepared solution of permanganate of potash

*Section 35 A* — RULES REGULATING THE CULTIVATION OF HEMP  
AND THE MANUFACTURE OF GANJA THEREFROM, ETC., IN THE  
BOMBAY PRESIDENCY (EXCLUDING SIND AND ADEN)

76 No 1/2, dated 7th September 1921 — In exercise of the powers conferred by clauses (a) (ii) and (v) of section 35A of the Bombay Abkari Act, 1878 (Bom V of 1878), and in supersession of all previous notifications, so far as they relate to the cultivation of hemp and the manufacture of intoxicating drugs therefrom and the storage in, and the removal of, such drugs from the bonded warehouses established in the Bombay Presidency (excluding Sind and Aden), the Commissioner of Customs, Salt and Excise, Bombay, has made the following rules for regulating the cultivation of hemp and the manufacture of ganja therefrom in the Bombay Presidency (excluding Sind and Aden), and for the deposit of hemp drugs in the bonded warehouses established in the said Presidency and for the removal thereof from such warehouses —

PRELIMINARY

1 *Interpretation* — In these rules, unless there be something repugnant in the subject or context —

- (1) "Commissioner" means the Commissioner of Customs, Salt and Excise, Bombay
- (2) "Deputy Commissioner" means the Deputy Commissioner of Salt and Excise of the Division in which the warehouse is situated and in the case of the Ahmedabad Warehouse the Deputy Commissioner of Excise, Bombay Presidency
- (3) "Collector" includes any officer appointed under the Act to perform the duties of a Collector under the Act
- (3a) "Superintendent" means the Superintendent of Salt and Excise for the area in which the warehouse is situated
- (4) "Officer in charge of the warehouse", "Warehouse Officer" or "Officer in charge" means the Excise Officer appointed under rule 11 to be in charge of a bonded warehouse
- (5) "Presidency proper" means the Bombay Presidency excluding the Province of Sind and the Settlement of Aden
- (6) "Hemp Drug" means any intoxicating drug as defined in the Bombay Abkari Act, V of 1878, that is, prepared or in any way obtained from hemp
- (7) "Depositor" means the owner of any hemp drugs stored in a bonded warehouse in accordance with these rules

*I — The cultivation of hemp and the manufacture of ganja therefrom*

- 2 *Licenses required for the use of warehouse* will be permitted only  
Commissioner in :  
District as that officer may, subject to the orders of the Commissioner, from time to time prescribe

(2) Licenses may, at the discretion of the Deputy Commissioner, be granted in Form H D 6 to the following persons for the purposes stated respectively —

- (a) to the holder of a license in Form H D 1 or to the purchaser of such licensee's hemp crop or to any person to whom the ganja manufactured from such crop is transferred or sold by the licensee, authorising such licensee purchaser or transferee to deposit in and sell by wholesale at the bonded warehouse at Ahmednagar ganja manufactured from hemp produced in accordance with the terms of the license
- (b) to any person desiring to import or transport and keep on hand stocks of hemp drugs for export to countries\* outside India authorising him to deposit such stocks in bond in the bonded warehouse at Bombay and to sell the same thereat wholesale to any person for exportation to such countries
- (c) to the holder of a license in the prescribed form for the wholesale sale of hemp drugs at a shop authorising him to deposit such drugs in and to sell the same by wholesale to licensed dealers at a bonded warehouse in the Presidency proper

(3) Any person licensed to sell hemp drugs by wholesale or by retail may, pending removal to his vend premises deposit in a bonded warehouse any such drug imported or transported by him and intended for sale at his shop under cover of his wholesale or retail vend license

3 *Particulars in application for license* — Every application for a license

\* (a) Name caste and residence of applicant (b) Applicant's father's name (c) Survey No. Plot No. Village (petha if any) in which land is situated (d) Estimated area

in Form H D 1 or Form H D 6 shall contain the marginally\* noted particulars. An application for a license in Form H D 1 shall be made by the occupant or with the special permis-

sion of the occupant by the tenant of the land on which it is intended to cultivate hemp. It shall be presented to the Hemp Drugs Inspector of the taluka in which the land is situated; that officer, after making the necessary inquiries, shall report thereon to the Superintendent of Salt and Excise, Nasik Sub-Division, and shall forward to him the forms of the licenses applied for duly filled in. The Superintendent shall submit the application with accompaniments to the Deputy Commissioner.

D 1 - - - - - Form H D 6 1 - - -

to the particulars contained in rule 3 the number and date of the license in Form H D 1 held by the vendor of the standing crop

5 *Applications for licenses when to be submitted. Renewal. Consequence of non renewal* — (1) Applications for licenses in Form H D 1 or H D 6 shall be submitted on or before the 15th May or 31st October respectively in each year after which dates no application will be considered with reference to the ensuing crops respectively provided that when a license asked for is only for storage and wholesale vend at a

warehouse and not in connection with any license granted in Form H D 1, an application therefor may be submitted at any time

license

6 *Fees for licenses*—No fee shall be charged on the application or for a license in Form H D 1, or the counterpart of a license in Form H D 6 but a fee of Rs 15\* will be charged for a license in Form H D 6 in the mofussil and Rs 50 in the City of Bombay or such other amounts as may be fixed from time to time. A depositor shall not be called upon to pay a separate charge for the use of the warehouse for storage purposes, the fee paid by him for his license in Form H D 6 being inclusive of such charge. A court fee stamp of the value of one anna shall be affixed to the application for a license in Form H D 6.

7 *Cultivator or purchaser intending to harvest crop and to manufacture ganja shall obtain permission, procedure in harvesting and manufacture of ganja*—(1) Before cutting a crop raised under a license in Form H D 1 the licensee or if the licensee has sold the standing crop the purchaser shall not less than one week before he commences to harvest the crop, submit an application in Form H D 2 to the District Excise Inspector Ahmednagar Range for permission to harvest his crop and to manufacture ganja therefrom. The application shall be accompanied by the license in Form H D 6 on which latter the aforesaid officer shall endorse in Form H D 3 the requisite permission to harvest the crop and to manufacture ganja therefrom at a place which shall be specified by him in the said endorsement.

(2) As soon as the whole or a part of the crop has been gathered in, the licensee or purchaser shall orally apply to the District Excise Inspector or Assistant or Sub Inspector of the Range for a pass authorising the transport of the hemp from the field to the manufacturing yard specified. All hemp harvested on any one day shall be transported to the said yard on the same day, and a separate pass shall be taken out for each day on which any portion of the hemp crop is to be so transported from the field. The pass shall be in Form H D 4 and shall be in duplicate. The counterfoil of the pass shall be returned by the issuing officer and the duplicate handed to the licensee or purchaser. As soon as the hemp covered by a pass so obtained is taken to the manufacturing yard the licensee or the purchaser of the crop as the case may be shall give intimation in writing of the fact to the said officer.

\* The Commissioner of Customs, Salt and Excise has reduced this fee as shown below—

(1) Rs 3 in the case of cultivators where the total area cultivated does not exceed 3 acres and to

(2) Rs 10 where it does not exceed 10 acres

(1 vide Commissioner's No 136 I dated 22nd August 1923)

8 *Licensee or purchaser to work under the superintendence of the Hemp Drugs Inspector during harvest and manufacture of ganja*—During the harvesting of a crop raised under a license in form II D 1 and the manufacture of ganja therefrom the licensee or the purchaser of the crop as the case may be shall work under the general superintendence of the Hemp Drugs Inspector and his subordinates and shall comply with all orders given by him for safeguarding the revenue. All plants uprooted in the process of cultivation shall be destroyed under the supervision of the said officer or of such of his subordinates as he may direct. All plants shall be uprooted as soon as possible after the completion of harvesting operations and destroyed.

9 *Licensee to deliver balance of crop in his possession to Deputy Com*

officer deputed by him the whole of the produce of such cultivation that may remain in his possession on that day. The aforesaid officer shall thereupon put up to auction and sell to the highest bidder the whole of the produce of such cultivation. The proceeds of the sale of the produce or sale of the produce be paid to the licensee.

## II—*The Establishment Management and Control of Bonded Warehouses for Hemp Drugs*

10 *Warehouses*—Warehouses for the deposit in bond of ganja produced or manufactured under the foregoing rules or of hemp drugs imported from places outside the Presidency proper shall be provided at such places in the Ahmednagar District or at such other places in the Presidency proper as the Commissioner may from time to time order under section 15 of the Act.

and every depositor or his duly authorised agent and every other person employed by or on behalf of either of them to conduct any operations in the warehouse shall obey all lawful orders issued by such officer. The key of the warehouse shall be in such officer's custody and the warehouse shall be opened and closed by him or in his presence.

12 *Days and hours during which warehouse shall be open*—Every such warehouse shall be open on all days other than Sundays and public holidays from 11 a.m. to 6 p.m. If found necessary by the officer in charge the warehouse may be opened on Sundays and public holidays for the purpose of re-arranging bales, ascertaining weights, removing or destroying refuse ganja, receiving consignments of fresh ganja or cleaning the premises, etc. or for the purpose of performing any urgent Government work.





19 *Transfer of stock*—Any depositor, other than one belonging to the classes specified in the rules 2 (2) (b) or 2 (3) may, with the previous written permission of the officer transfer all or any portion of his stock of drugs to the name of any other depositor owning stocks in the same warehouse

20 *Facilities to be given to depositor for inspection of stock and transaction of business*—A depositor shall be allowed all reasonable facilities for inspecting the stock of drugs owned by him and for transacting his business. He shall take such measures as may be necessary to keep his stocks in good condition but no manipulation of stocks will be permitted except for the purpose of separating the refuse from the good ganja in his stock of uncleaned ganja

21 *Stock taking*—All stocks of hemp drugs at warehouses shall be tested by weighment once in six months by the Superintendent and once a year by the Deputy Commissioner

### *III—The deposit of hemp drugs in warehouse and their removal there from and the disposal of refuse drugs and of drugs unfit for use*

22 *Verification of hemp drugs before deposit in warehouse*—All hemp drugs which it is intended to deposit in a warehouse established for the purpose shall, before being stored in such warehouse or brought to account in the prescribed registers, be weighed and the weight ascertained, and the marks and seals on the packages containing such drugs shall be verified by means of the corresponding entries made in the passes which, as hereinafter prescribed, shall cover each consignment. The weighment shall be made and any discrepancies thus ascertained shall be reported as hereinafter prescribed

23 *Each package to be separately weighed and verified*—Each package of drugs arriving at a warehouse and intended for deposit therein shall, before being taken into store, be weighed separately in its original packaging and the gross weight so ascertained shall be compared with the gross weight shown in the pass covering the consignment

24 *Procedure in case of discrepancy between the gross weight of a package ascertained by weighment, and that shown in the pass*—If there be any slight discrepancy between the gross weight of any package so ascertained and that shown in the pass, the aggregate gross weight of all packages in the consignment shall be ascertained and compared with the corresponding weight entered in the pass. Should this be found correct, the

weight of any package though the aggregate gross weight tallies, the package shall be opened in the presence of the officer in charge and the owner of the drug contained therein or the latter's agent, and the net weight ascertained by actual weighment shall be accepted as the true weight

25 *Provision for the case of a package being found to contain less than the weight shown in the pass*

weight as ascertained by actual weighment not agree with that entered in the aforesaid documents, while the ascertained gross weight of any single package also differs from that reported by the officer at the place of despatch, the circumstances of the case shall be forthwith reported to the Deputy Commissioner through the Superintendent and his orders

entered as actually ascertained after weighment and the net weight, as the same may have been reported by the officer at the place of despatch, a note being made at the same time on the card that the Deputy Commissioner's decision is being awaited in the case

26 *Power of warehouse officer to require attendance of depositor for verification of consignment*—The officer in charge shall be competent to require the depositor concerned to attend personally or by an authorised agent at the warehouse on the arrival of a consignment, and he shall, in the presence of such depositor or agent, forthwith proceed to examine the seals on the packages, the condition in which the latter are received at the warehouse and any other particulars and shall verify the total number of packages and their gross and net weight as above laid down. Should the depositor or his agent fail to attend, as required, the officer in charge may proceed with the examination and weighment in the absence of such person. In case of such absence the aforesaid officer shall be further competent to engage the requisite labour and to recover the cost thereof from the depositor concerned.

27 *Protests against improper examination or incorrect weighment of a consignment by the warehouse officer*—Any protest as to improper examination or incorrect weighment of a consignment by the officer in charge shall be made by the depositor or his agent personally to the said officer at the time of the alleged improper examination, the latter shall, on such protest, re-examine and re-weigh the package or packages in respect of which the protest is entered. The second examination and weighment thus made shall be final and the weight thus ascertained shall be entered in the prescribed registers of the warehouse. No protest shall however be entertained if the depositor or his agent has not been present after being required to attend by the officer in charge or if the protest is not entered at the time of the examination and weighment.

28 *Accounts Daily Register, Personal Register and Register of Uncleaned Ganja*—The officer in charge of each bonded warehouse shall maintain true accounts of all deposits, withdrawals, issues and balances of hemp drugs in the bonded warehouse in Forms H D—14 and H D—15, to be called respectively the Daily Register and the Personal Register of Hemp Drugs at the Ahmednagar Warehouse he shall further maintain a supplementary Register in Form H D—16 to be designated the Register of Uncleaned Ganja. He shall also maintain such other accounts and in such form as the Commissioner may from time to time prescribe, and every depositor and his agent, if any, shall render such officer all reasonable assistance in the collection of such information.

as he may require for the purposes of such registers or other accounts, so far as such information relates to such depositor's dealings and operations in the warehouse

29 *Ganja produced or manufactured in the Presidency proper to be transported to and deposited in warehouse after examination by Hemp Drugs Inspector*—Ganja produced or manufactured in the Presidency proper shall as soon as it is examined and weighed by the Hemp Drugs Inspector or Assistant or Sub Inspector, be transported from the place of manufacture to, and deposited in, the warehouse provided for it under cover of a pass in Form II D-5 to be issued by the examining officer on a verbal application being made therefor by the manufacturer. A fresh pass shall be obtained for each consignment of manufactured ganja to be taken from the yard to the warehouse and each such pass shall as soon as the ganja covered thereby reaches the warehouse, be given up to the officer in charge of the warehouse. The whole outturn of the manufacturing season shall be stored in the warehouse not later than the 31st January in each year

30 *Hemp drugs imported into, or transported from, one warehouse to another in the Presidency to be forthwith deposited in warehouse*—Hemp drugs imported into, or transported from, another warehouse situated within the Presidency proper shall on arrival be lodged forthwith in the bonded warehouse specified in the pass under which they are imported, or transported

31 *Packages to be securely packed and sealed Particulars to be shown on each package*—Every package containing drugs imported or transported from other warehouses or brought in from the manufacturing yards and intended for deposit in a warehouse shall be securely bound in gunny of good quality and shall be properly sewn and shall be sealed with the official seal of the officer in charge as well as with that of the depositor. A card shall be securely fastened to each package specifying the following particulars—

- (a) Name of depositor
- (b) Number of depositor's license
- (c) Distinguishing mark and register serial number of package
- (d) Description of the drug in the package
- (e) Gross weight of package and net weight of drug contained therein.
- (f) Date of receipt at the warehouse

32 *Stocks of cleaned ganja to be kept in packages of one maund weight each*—So far as practicable stocks of cleaned ganja shall be kept in packages of one maund weight each

33 *Depositors to furnish boxes for keeping samples of drugs to be shown to purchasers*—Every depositor shall furnish at his own expense small wooden boxes for keeping samples of the drugs held by him in stock. The boxes shall be provided by the depositor with locks and keys and shall be hung on the walls of the storage rooms immediately over or by the side of the stock which their contents represent. He shall in the first instance, exhibit to likely purchasers only the samples kept in the

boxes, and when, on approval of a sample, a purchaser desires to inspect the contents of the bale which the sample represents, the depositor shall, with the permission and in the presence of the officer in charge open the bale and reseal it after the inspection in the manner prescribed above (*vide* rule 31)

34 *Drugs how to be stored*—Hemp drugs shall be stored in bond under lock and key in such manner that no person can have access there to without the permission of the officer in charge. Drugs of different kinds shall be separately stored, the property of each depositor being arranged in lots separate from that of every other. Within each lot the pack-  
Each depositor shall  
the Deputy Com  
miss  
is stock of ganja

35 *Procedure in case of cancellation or non renewal of depositor's license*—Should the license of any depositor be cancelled, or should it not be renewed to him on its expiry, such depositor shall clear his stock from the warehouse within seven days from the date of receipt of the order of cancellation or from the date of expiry of his license as the case may be. Any depositor failing to dispose of his stock in accordance with this rule shall surrender the same to the Deputy Commissioner, who shall sell the same at the owner's risk if it is fit for consumption or if not shall order it to be destroyed.

36 *When hemp drugs may be removed from a warehouse*—Hemp drugs imported into and ganja manufactured within the Presidency proper and deposited in a bonded warehouse may be removed therefrom for any of the purposes below mentioned, viz (I) for transport or export to another bonded warehouse situated respectively within or outside the said presidency, (II) for export by sea or by land to Native States or Possessions of Foreign Powers in India, or by sea to countries outside India, (III) for transport to wholesale or retail shops for consumption within the Bombay Presidency proper.

Provided that removal of drugs for export to countries outside India shall be allowed only in case of drugs deposited in the warehouse in the City of Bombay.

37 *Removal of hemp drugs under bond*—Subject to the rules in that behalf the removal of hemp drugs from a warehouse for the purposes mentioned in clause (I) of rule 36 may be allowed under bond, but in the case of removals for export or transport under clause (II) or clause (III) of the same rule removal shall be permitted only after full payment of duty and on production of the Treasury receipt hereinafter prescribed in evidence of such payment at the rates in force for the time being. The duty imposed on all hemp drugs under section 19 of the Abkari Act shall be paid before the removal of such drugs from a warehouse established under these rules unless their removal in bond be permitted as above provided.

\*38 *Issue of charas*—Charas may be issued only from the warehouse at Bombay and Ahmedabad (1) to vendors whom the Collector of Ahmedabad or of Bombay has licensed to sell the drug or (2) for exportation to any place outside the Presidency proper, subject to the rules in that behalf

39 *Quantity of hemp drug that may be removed at one time*—No smaller quantity than 2 seers of any one kind of hemp drug shall be removed from a warehouse at any one time, save as samples to be sent to bona fide vendors as hereinafter provided

40 *Procedure when depositor desires to send samples of drugs to bona fide vendor for trade purposes*—Any depositor, licensed to sell at the warehouse and desiring to send samples of his drugs to a bona fide vendor for trade purposes, shall produce before the warehouse officer a Government Treasury receipt evidencing payment of the duty on such samples at the rates fixed for the time being by Government. The samples shall either be sent by registered post or handed over personally to the vendor and shall be in quantities of not more than 1 tola at a time of ganja, bhang or charas, provided that no sample of charas shall be issued from the warehouse unless the name of the vendor to whom it is to be sent shall have been reported to the warehouse officer by the Collector of the district concerned as having been licensed to sell charas. In case of despatch by post the depositor sending the sample shall after despatching the same, present the postal receipt therefor for the inspection of the officer in charge and shall satisfy him that the charas has not been sent to any person other than a duly licensed vendor of the same. When the vendor personally takes charge of a sample, this shall be done in the presence of the warehouse officer who shall satisfy himself that he is licensed to sell charas

41 *Drugs purchased from warehouse how to be removed*—All hemp drugs, when removed from the warehouse, shall be weighed first by the warehouse officer, and the weight so ascertained shall be carefully recorded, and the package shall be sealed so as to prevent its being opened during transit without the seals being damaged, and it shall bear the serial number assigned thereto in the consignment preceded by a distinguishing mark which shall consist of a letter intended to serve as an index to the kind of the drug contained therein. The number shall be in a separate series for each kind of drug, the marks being G for ganja, B for bhang and C for charas. The mark and the serial number shall be written close together and one after the other like the digits in ordinary numeration

42 *Each depositor to keep his packages separate and with distinct identification marks*—It shall be the duty of each depositor to take care that none of his packages is mixed up with packages belonging to another depositor. Each depositor may mark his packages with such special identification mark, approved by the warehouse officer, as he may consider

\* Import, export or transport or possession of charas into from or within the Bombay Presidency excluding Sind and Aden has been prohibited (see paras 26 and 35 of this Manual).

necessary provided that he does not thereby obliterate or write over or into any marks made on such packages by the officer at the place of despatch thereof or by the officer in charge of the receiving warehouse. No depositor shall tamper with any identification marks made by another depositor or with those made by the officers, above mentioned.

43 *Depositor not to hold more than 500 maunds of ganja in stock at one time and to sell ganja at fixed prices.*—No depositor shall have more than 500 maunds of ganja in stock at any one time, a depositor shall be bound to sell ganja at all times to licensed retailers at the prices fixed by the Commissioner.

44 *Sale of drugs by depositors to licensed vendors.*—Depositors shall

45 *Purchasers of drugs must be bona fide licensed dealers or authorised exporters.*—Depositors shall be bound to satisfy themselves that the purchasers of their stocks or of any portion thereof are, except in the case of sale for export to countries outside India bona fide licensed dealers in such drugs. In the case of export to countries outside India the depositor who sells any drugs shall satisfy himself that the purchaser holds an export pass for the whole quantity which he seeks to purchase.

46 *Destruction of deteriorated drugs.*—When a depositor applies for the destruction of any drug belonging to him by reason of its deterioration the Deputy Commissioner on being satisfied on the point may pass orders for its destruction.

47 *Disposal of drug lying unused or unclaimed.*—In the case of any hemp drug which has been in store in a bonded warehouse for one year, and in respect of which no transaction has taken place or no application has been submitted for the renewal of the license as required by rule 5 of these rules, or the owner of which is not traceable, the Deputy Commissioner may issue a proclamation specifying the kind and quantity of the hemp drug and requiring any person who has any claim thereto to appear and establish his right to the same within six months from the date of such proclamation. If no claimant appears within the prescribed period of six months or if the claimant having appeared does not desire to clear the drug on payment of duty, the Deputy Commissioner may have the same destroyed or, if the drug is fit for human consumption, the Deputy Commissioner may, in lieu of destruction, order the same to be sold at a price not less than the duty leviable on such drug.

48 *In case of destruction of drugs owners shall be absolved from liability for duty.*—When an drug is destroyed under rule 46 or 47 the Deputy Commissioner's order directing such destruction shall be deemed to absolve the owner thereof from liability for duty in respect of such drug.

## FORM H D 1.

*(Royal Coat of Arms)*

Form of License to cultivate hemp

*(See Rule 2)*

License is hereby given to \_\_\_\_\_ (hereinafter called the licensee), authorising him, under and subject to the provisions of the Bombay Abkari Act, V of 1878, and the rules and orders thereunder in force for the time being, to cultivate hemp within an area not exceeding \_\_\_\_\_ acres \_\_\_\_\_ gunthas during the season of 192 \_\_\_\_\_, that is until the \_\_\_\_\_ day of \_\_\_\_\_ 192 \_\_\_\_\_, in survey No \_\_\_\_\_ not No \_\_\_\_\_ of village \_\_\_\_\_ (Petba \_\_\_\_\_) of the \_\_\_\_\_ Taluka in the district of Ahmednagar, on the following conditions —

1 That during the harvesting of the crop and until such time as it is removed the licensee and his servants shall work under the general \_\_\_\_\_ and his subordinates, and safeguarding the revenue \_\_\_\_\_ tion shall be destroyed

Rules framed by the Commissioner of Customs, Salt and Excise Bombay and published under his Notification No 1—2 dated the 7th September 1901 for the cultivation of hemp and the manufacture of ganja therefrom and for the deposit of hemp drugs in the bonded warehouses established in the Bombay Presidency proper

2 The licensee shall be bound by the marginally noted rules, a copy of which is appended hereto, and breach of any of these rules shall constitute a breach of the conditions of this license

3 The licensee shall not cut the crop before it has been measured by such Officer as the Deputy Commissioner may appoint in this behalf, and until a license in Form H D 6 (endorsed in Form H D 3) to manufacture, store and sell ganja by wholesale is obtained by himself or by the purchaser of his crop

4 The licensee shall not sell the crop except to a person holding a license to manufacture ganja therefrom

5 The licensee shall not utilise hemp cultivated under this license for the manufacture of any intoxicating drug other than ganja

Granted this \_\_\_\_\_ day of \_\_\_\_\_ 192 \_\_\_\_\_

(Seal of the Deputy Commissioner)

Deputy Commissioner of Salt and Excise,  
Central Division.



## FORM H. D. 2.

Application for permission to harvest hemp crop and to  
prepare ganja therefrom

(See Rule 7.)

(For the Presidency proper.)

To

The District Excise Inspector,  
Ahmednagar Range.

Sir,

I request you to be good enough to grant me permission to harvest on  
and after the                      of                      19     , the Crop in Survey  
Number                      , Pot Number                      of village  
                    cultivated under License No.                      dated  
and to prepare ganja from the said crop

My license in form H. D. 6 is herewith attached for the necessary  
endorsement

Date                      19     .

Signature of Applicant.

## FORM H. D. 3.

(To be endorsed on Form H. D. 6)

Permit to harvest hemp crop and to manufacture ganja therefrom.

(See Rule 7.)

(For the Presidency proper.)

No.                      of 19     -19     .

Permission to harvest the crop cultivated under License No  
dated                      (Form H. D. 1) and to remove it to (name of the place  
of manufacture                      ) and to manufacture ganja there-  
from at the said place, within a period of                      days from this date,  
is granted.

Dated at

Signature of Excise District Inspector,  
Ahmednagar Range.

(Counterfoil)

## FORM H D. 4.

Pass for the transport of hemp from the field on which it is grown to the  
manufacturing yard where ganja is to be prepared from it

(See Rule 7)

Pass No \_\_\_\_\_ of 19 \_\_\_\_ 19 \_\_\_\_

Dated \_\_\_\_\_

(1)

is hereby permitted to transport \_\_\_\_\_ maunds  
seers and \_\_\_\_\_ tolas of hemp from the undermentioned field viz.,  
Survey No \_\_\_\_\_ plot No \_\_\_\_\_ of the  
village to the yard situated at \_\_\_\_\_ for the purpose of manufacturing ganja

This pass shall be in force for \_\_\_\_\_ Hours from \_\_\_\_\_ M  
of this day, and it shall be delivered along with the hemp to the officer supervising the  
manufacture at \_\_\_\_\_ before the expiry of that period

(1) Here enter the name of grantee

Hemp drugs Inspector  
Assistant or Sub Inspector

(Duplicate)

## FORM H D 4

Pass for the transport of hemp from the field on which it is grown to the  
manufacturing yard where ganja is to be prepared from it

(See Rule 7)

Pass No \_\_\_\_\_ of 19 \_\_\_\_ 19 \_\_\_\_

Dated \_\_\_\_\_

(1)

is hereby permitted to transport \_\_\_\_\_ maunds  
seers and \_\_\_\_\_ tolas of hemp from the undermentioned field, viz.,  
Survey No \_\_\_\_\_ plot No \_\_\_\_\_ of the  
village to the yard situated at \_\_\_\_\_ for the purpose of manufacturing ganja

This pass shall be in force for \_\_\_\_\_ Hours from \_\_\_\_\_ M.  
of this day, and it shall be delivered along with the hemp to the officer supervising the  
manufacture at \_\_\_\_\_ before the expiry of that period.

(1) Here enter the name of grantee

Hemp drugs Inspector  
Assistant or Sub Inspector

## FORM H. D. 5.

(Permit for the transport of Ganja from the Manufacturing  
Yard to the Warehouse)

(See Rule 29)

(For the Presidency proper)

Counterfoil

No. of 19 -19

Name of Permit holder

Situation of the Manufacturing Yard

Situation of the Warehouse.

Mds S T

Quantity removed

Date upto which the Permit is to be in force.

Dated at

Excise Inspector  
Assistant or Sub Inspector

No. of 19 -19

Mr. is permitted to remove from the Manufacturing Yard at  
to the Warehouse at maunds.

seers, tolas of Ganja

This permit will remain in force only till the evening of

Dated at

Excise Inspector  
Assistant or Sub Inspector

No. of 19 -19

## FORM H. D. 6

FORM OF LICENSE TO STORE AND SELL HEMP DRUGS AT A  
BONDED WAREHOUSE.

(See Rule 2)

License is hereby given to  
(hereinafter referred to as the Licensee) authorising him, under and  
subject to the provisions of the Bombay Abkari Act, V of 1878, and the

rules and orders thereunder in force for the time being, to store and sell by wholesale the marginally noted hemp drugs at the Bonded Warehouse at \_\_\_\_\_ of the Collectorate for a period of one year, viz, from the \_\_\_\_\_ of \_\_\_\_\_ 192 to the 31st March 192 , both days inclusive, on the conditions hereinafter mentioned —

- 1 The licensee shall pay a fee of Rs \_\_\_\_\_
- 2 The licensee shall not sell any of the said drugs to any person other than a licensed vendor or a duly authorised exporter thereof
- 3 The licensee shall not sell the drugs in any quantity smaller than the quantity declared under section 17 of the said Abkari Act to be the limit of retail sale

Rules framed by the Commissioner of Customs Salt and Excise Bombay and published under his Notification No. 1—2 dated the 7th September 1921 for the cultivation of hemp and the manufacture of ganja therefrom and for the deposit of hemp drugs in the bonded warehouses established in the Bombay Presidency proper

1 The licensee shall be bound by \_\_\_\_\_ a breach of the conditions of this license

Granted this \_\_\_\_\_ day of \_\_\_\_\_ 19



Deputy Commissioner of Salt and Excise

*Daily Register of hemp drugs received into and withdrawn from the  
Bonded Warehouse at                      during the Financial year 19 -19 .*

1	2	3	4	5	6	7	8	9	10	11	12	13	14
Month and date	By whom depos- ited or with- drawn	Deposits *				Withdrawals.							
		Number of packages or each kind	Ganja	Bhang	Charas	Locality to which removed (i.e. place of destination district or province or Native State, if necessary)	Number and date of pass	In bond					
								To other warehouses in the Presidency			To warehouses in other British Indian Provinces		
								G	B	C	G	B	C

[illegible]

\* Includes ganja cleaned at the warehouse from the stocks of uncleaned ganja produced at the manu-  
facturing yards. The entries relating to such ganja should be made in red ink. On the first day of each  
month the previous month's closing balance should be written in red ink and underlined also with red  
ink in the place indicated, before making any entries for the day.





## PROVINCE OF SIND

77. *The Commissioner in Sind's No C—107, dated 6th March 1903* — Under the powers conferred by section 35, clause (f), of the Bombay Akkari Act, 1878, as amended by Act V of 1901, the Commissioner in Sind has prescribed the following rules for the cultivation of hemp and the manufacture, storage, transport, removal or export of hemp and the import of other intoxicating drugs —

*Cultivation and Manufacture*

1 Licenses in Form A for the cultivation of hemp by cultivators and licenses in Form B for the manufacture etc., of intoxicating drugs by cultivators or by purchasers of standing crops will be granted only in such parts of Doh Bubak of the Sehwan Taluka of the Larkana District as the Collector may from time to time prescribe, subject to the orders of the Commissioner in Sind

2 Applications for licenses A and B to (1) cultivate hemp and (2) manufacture intoxicating drugs there

from must contain the marginally noted particulars, and they must be made by the registered occupant or actual holder of the field. They should be presented to the Mukhtiar of the taluka in which the land it is proposed to cultivate is situate or such other officer as the Commissioner may

appoint, and after that officer has made the necessary enquiries as to the occupancy of the land and the character of the applicant, he will report to the Collector, sending in the forms of licenses (A) and (B), duly filled up

3 Applications for licenses in Form B for the manufacture of intoxicating drugs when made by a purchaser of a standing crop, must contain the marginally noted particulars. They

shall be presented to the Mukhtiar of the taluka where the land under hemp cultivation is situate or such other officer as the Commissioner may appoint and as soon as that officer

has made enquiry as to the fitness of the applicant he will report to the Collector, submitting license Form B duly filled up

4 The license in Form A will be for one season and those in Form B for the Revenue year.

5 A register of all licenses issued in Forms A and B will be maintained in Form I in the office of the Collector. Extracts from this will be sent by the Collector to the Officer in charge of the warehouse through the Mukhtiar of Sehwan, or such other officer as the Commissioner may



appoint, who should enter the particulars contained in them in a similar register to be kept for the purpose

6 Before the issue of the licenses in Form B, the applicants will be required to execute counterpart agreements, which shall be filed in the office of the Mukhtiarhar of the taluka in which the field is situated. Counterpart agreements in respect of cultivation licenses A are not required under the Abkari Act

7 No fee will be charged on the application, the licenses in Form A or the counterparts of licenses B, but a fee of Rs 1 will be charged for a license in Form B. A Court fee stamp of the value of 1 anna must however, be affixed to the application for licenses in Forms A and B

8 A public warehouse will be provided at Buhak, Taluka Sehwan and this warehouse will be in charge of such officer as the Commissioner may direct. It will also be the duty of the said officer to watch the *bhang* crop while it is being cut, and generally to supervise the cultivation of the plant, the manufacture of the drug, and its removal to the warehouse

9 Before cutting the crop the licensed cultivator, or, if the cultivator has sold the crop standing the purchaser shall submit, not less than a week before he commences to harvest his crop an application in Form II to the officer appointed under Rule 8 for permission to harvest his

III to harvest the crop and manufacture intoxicating drugs therefrom at a place to be specified by him. When the crop has been harvested and the drugs manufactured the licensed cultivator or the purchaser of the crop shall inform the officer aforesaid in writing of the exact weight of the drugs so manufactured. The latter will then issue a transport permit in Form IV to cover the transport of the intoxicating drugs produced from the place of manufacture to the warehouse. The permission may be granted for the whole or for a definite portion of the crop, as may be required by the cultivator or purchaser of the crop, but the whole produce must be lodged in the Government warehouse within a

sion to harvest the crop and manufacture intoxicating drugs, and will scrutinise it daily during the manufacturing season to ascertain whether the whole of the produce is being duly transported to the warehouse

10 During the harvesting of the crop and the preparation of the intoxicating drugs therefrom the licensed cultivator, or the purchaser of the crop shall work under the general superintendence of the officer appointed under Rule 8 and his subordinates, and shall comply with all orders given by him for safeguarding the revenue. All plants uprooted in the process of cultivation or of harvesting and not used for the preparation of intoxicating drugs, shall be destroyed under the supervision of the said officer or such subordinate as he may direct

*Storage*

11 On the arrival of the intoxicating drugs at the warehouse, the Officer in charge of the Warehouse will at once cause them to be weighed and will also cause the packing materials in which they are kept to be weighed. The weights of the drugs and the weights of the packing materials in which they are to be kept should be recorded separately in Form VI mentioned below. The packages shall then be taken into store and marked and arranged in the warehouse by the owners of the intoxicating drugs in such a way as to admit of their future and easy identification. Each package shall be carefully sealed by the Officer in charge of the Warehouse so that it cannot be opened without the seals being damaged. Accounts of all intoxicating drugs received into and removed from the warehouse shall be kept in Forms VI and VII.

12 The cultivator may with the prior permission of the Warehouse Officer transfer his intoxicating drugs to any other person's name whilst they are in the warehouse. A notice of the transfer shall be delivered in writing to the Officer in charge of the Warehouse who will record the transfer in his books after such enquiry as he may consider necessary.

13 The Officer in charge of the Warehouse will grant owners and intending purchasers all reasonable facilities for inspecting the intoxicating drugs and transacting their business. He will also allow owners reasonable opportunities of taking such measures as may be necessary to keep their stocks in good condition but will not permit any manipulation of the stocks for the purposes of making other intoxicating preparations.

14 The Superintendent of Salt, Excise and Opium in Sind or such other officer as the Commissioner may appoint will take stock of the intoxicating drugs in the warehouse at regular intervals of not more than three months. He will also supervise the arrangements in the warehouse. The warehouse books and registers shall be carefully examined at least once in six months by the Assistant Commissioner of Salt, Excise and Opium in Sind. The warehouse shall also be inspected at least once a year by the Collector of Larkana or by the Assistant Collector or Deputy Collector in charge of the Shikhan Sub-Division. (Commissioner in Sind's No. C 78 dated 1st March 1912.)

15 All goods deposited in the warehouse shall be at the risk of the owner.

16 Warehouse rent will be charged on the drugs at the rate of three pies per three Indian maunds or fraction thereof for every month or part of a month during which they are so lodged in the warehouse. The rate is subject to revision by the Commissioner in Sind at any time.

17 Storage dues shall ordinarily be payable monthly in arrears. When money is paid on account of storage dues the Officer in charge of the Warehouse shall prepare a receipt in Form VIII in duplicate. He shall give one copy to the payer and the other he shall retain for his own records. At the end of every month, the Officer in charge of the

Warehouse shall remit, with his *chalan* in manuscript, to the Sub Treasury Officer at Sehwan all storage fees received during the month,

18 A register of warehouse dues shall be maintained in Form IX

19 A return in Form X showing the transactions of intoxicating drugs at the warehouse during the month, shall be prepared and submitted by the Officer in charge of the Warehouse every month to the Collector of the district in which the warehouse is situated

20 No person shall be admitted into the warehouse between sunset and sunrise, without the written authority of the Officer in charge of the Warehouse

21 No persons except the following shall be admitted into the warehouse at any time and those only in the presence of the Officer in charge of the Warehouse —

(a) Depositor, licensed purchasers or their authorized agents, when storing or removing their stock

(b) Members of the sanctioned staff of the warehouse including weighmen and carriers who may be engaged in the deposit or removal of the drugs on behalf of depositors, and in such numbers only as the officer in charge may consider absolutely necessary

### Transport

22 Duty shall be paid before the removal of any intoxicating drugs from the warehouse at such rates as may from time to time be fixed by Government

23 No smaller quantity of intoxicating drugs than five sers of *bhang* and half a ser of *ganja* and *charas* shall be removed from the warehouse at one time, except as samples to be sent to *bona fide* vendors

*Note*—On production of a Government treasury receipt evidencing payment of the

24 A licensed vendor desiring to procure intoxicating drugs from a warehouse shall enter in a permit, a form of which, marked XI, will be supplied to him free of charge by the Officer in charge of the Taluka Treasury (Mukhtiarkar), the particulars required by the form and present it to the Mukhtiarkar. After the form is filled in by the licensed vendor it will be examined by the Mukhtiarkar or other officer appointed for the purpose, who, if he finds the entries to be correct, will receive the duty and sign the receipt and give the drugs from the warehouse. The permit and, unless the shop is situated in his own taluka, forward it to the Mukhtiarkar of the taluka in which the shop to which the drug mentioned therein is intended to be conveyed is situated or such other officer as the Commissioner may appoint and will return the duplicate and the counter-foil of the permit to the licensee or his servant. The licensed vendor

shall then present the said two parts of the permit to the Warehouse keeper. The Warehouse keeper will thereupon weigh each package offered for removal by the owner of the drug without removing its contents, and satisfy himself as to the actual quantity of the drug by deducting the weight of the packing materials as recorded under Rule 11 from the actual weight of the package. He will also calculate the duty payable on the drug presented for removal by the licensed vendor, and will satisfy himself that the correct amount has been levied in the Mukhtiarkar's office. He will then note on the reverse of the receipt and permit all the particulars required to be by him therein entered and will complete and sign the transport permit and allow the drug to pass out of the warehouse.

25 When the permit has been completed as above the Officer in charge of the Warehouse will make the necessary entries in his register Forms VI and VII referred to in Rule 11 and will tear off the second portion of the pe

tha drug to be  
drug is conveyec

whom the third portion of the permit has been forwarded will return it for record to the Officer in charge of the Warehouse as soon as he has satisfied himself that the quantity of the drug mentioned therein has been correctly entered in the shop account book and that the stocks actually on hand tally with the book balance taking care that the certificates on the reverse of the permit sent to him and that filed in the shop have been duly filled in. If he finds cause for suspicion he will at once report the matter to the Divisional Officer i.e. Assistant or Deputy Collector in charge of the taluka for orders. The counterfoil of the permit will remain with the Officer in charge of the Warehouse.

26 Licensed vendors wishing to remove intoxicating drugs from the warehouse must make their own arrangements for the purchase thereof from the owners of stocks in the warehouse. They shall be at liberty to purchase the drug from more than one owner but the total quantity purchased shall not exceed that shown in the treasury receipt and permit.

27 The second portion of the permit shall accompany the consignment as above stated and while the latter is in transit shall be at once produced for inspection on the demand of any Abkari Land Revenue or Police Officer. For drugs sent by rail the second portion of the permit will be despatched to the person in charge of the shop at the destination, to be produced before the Mukhtiarkar of the taluka or any subordinate deputed by him when the drugs arrive.

28 Both wholesale and retail licensed vendors may purchase intoxicating drugs from wholesale vendors. Consignments so purchased must be protected during transit by permits granted by the officers authorized under section 13 of the Abkari Act.

29 The first portion of the permit will be retained at the Depot from which the drug is removed. The second portion will accompany the consignment while in transit and will be filed in the shop of the licensee to which the drug is transported. The third portion will be

sent to the examining officer of the place of destination. The licensed vendors should produce their portion of the permit for the inspection of any officers of the *Ahkari*, *Land Revenue* and *Police Departments* not below the rank of *Inspector*, *Head Munshi* of the *Taluka* or the *Sub Inspector* respectively, when called upon to do so.

### *Export*

30 Any person desiring to export the hemp drug outside the province shall apply in writing to the *Collector* of the district wherein is situated the *Bonded Warehouse* or the licensed wholesale shop from which the drug is to be exported. The application shall be sent through the *Inspector* of the *Warehouse* or the licensed vendor of the shop from which the drug is to be exported, and shall contain the following particulars —

- (1) Name of the exporter
- (2) Name of the owner of the drug
- (3) Number of packages of the drug to be exported
- (4) Quantity and description of the drug to be exported
- (5) Name of the place to which the drug is to be exported

The *Inspector* or the licensed vendor shall then fill in a permit in triplicate in the form marked *XII* and forward it to the *Collector* with the exporter's application. The *Collector* shall then levy the amount of quantitative duty payable on the drug exports to *Baluchistan* excepted on which, under the orders of the *Government of India* no duty is to be levied, and return the first part of the permit to the *Warehouse Officer* or the licensed vendor, to be issued by him to the exporter along with the drug. But no such permit shall be granted in the case of any drug or drugs to be exported to *Native States*, unless the person applying for it

or to a responsible officer of the State concerned

### *Import*

31 Licensed vendors may import direct into their shops, or into the warehouse at *Buhak*, *ganja* from the *Central Provinces* and *charas* from the *Punjab*, provided that a permit be obtained in the manner hereinafter prescribed from the *Collector* of the district in which the shops are or the warehouse is situated.

32 The importer shall apply in writing to the *Collector* of the district in which his shop or the warehouse is situated for a permit or pass for the import of drugs. The application shall contain the following particulars —

- (1) Name of the importer
- (2) Quantity and description of the drugs to be imported

- (3) Locality of warehouse whence the drugs are to be imported
- (4) Shop or warehouse to which the drugs are to be consigned
- (5) Name of the importer's agent (if any) at the place of export
- (6) Route by which the drugs are to be imported

33 The Collector shall then, unless he sees reason to the contrary grant a permit in triplicate in Form XIII. The first part of the permit shall be given to the importer or to the person authorized by him to receive it. The second part of the permit shall be sent by post to the Collector or the Chief Excise Officer of the district of export. The third part shall be the counterfoil retained in the office of issue.

34 A register of permits issued shall be kept in Form XIV in the Collector's office.

### INTOXICATING DRUGS

35 When *ganja* is to be imported from the Central Provinces the

and the latter officer will forward it along with the second part of the permit already received by him by post to the Officer in charge of the Warehouse whence the drug is to be imported, with the necessary instructions to issue the quantity of the drug mentioned, in the permit. The latter mentioned officer will return to the importer or his agent the permit received from him, after he has entered on the reverse thereof the particulars required to be filled in by him and after the drug has been weighed and passed out of the warehouse in the manner hereinafter stated. Similar entries will also be made at the time by the same officer on the back of the second portion of the permit received by him which will then be returned by post direct to the Collector of the district wherein is situated the warehouse or the shop to which the drug is to be consigned.

36 In the case of importation of *charas* from the Punjab the importer or his agent at the place of export named in the permit shall present to the Officer in charge of the Bonded Warehouse from which the *charas* is to be removed —

- (1) the copy of the permit given or sent him,
- (2) an application in Form XV, and
- (3) a written authority for the removal contemplated from the Collector of the district in which the warehouse is situated from which the *charas* is to be removed.

If, upon receiving an application of the kind specified above, the Officer in charge of the Bonded Warehouse is satisfied that the requirements of the Excise Act of the Punjab and the rules framed thereunder have

grant the  
ules, and

Collector

of the district in which the warehouse or the shop in which the *charas* is to be exported is situated, if he is not so satisfied, he will submit the application for the orders of the Collector of the exporting district.

37 The importer or his agent named in the permit, after making his purchases, shall have the drugs securely packed in the presence of the Officer in charge of the Warehouse, who will, after the packages forming the consignments have been weighed, have the same sealed with his official seal. The importer or his agent may then have the drugs consigned to the warehouse at Buhak or direct to his shop, and shall forthwith send his permit to the Collector, who shall cause the same to be sent for verification of the contents of the packages in the case of the drugs consigned direct to the shop to the Munkhtarkar of the taluka in which the shop is situated. The importer or his agent shall not open the packages until the receipt is obtained from the Collector.

in charge of the Warehouse who shall deal with the consignment in accordance with the rules of the warehouse.

### INTOXICATING DRUGS

(For the Province of Sind)

#### FORM A (rule 1)

#### *Form of License to cultivate Hemp*

(Name of cultivator and caste)

is hereby authorised to cultivate Hemp within an area not exceeding \_\_\_\_\_ acres \_\_\_\_\_ gunthas during the season of 19\_\_\_\_ that is, until the \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_, in Survey No \_\_\_\_\_ of village \_\_\_\_\_ of taluka \_\_\_\_\_ in the district of \_\_\_\_\_, subject to the following conditions—

- (a) That he shall not cut the crop before it has been measured by such officer as the Collector may appoint in this behalf and until a License in Form B to manufacture, etc., is obtained, as required in rule 9 of the rules framed by the Commissioner for the regulation of the cultivation of Hemp and the manufacture, storage, transport or removal of Hemp and Intoxicating drugs (Vide the Commissioner's Notification No C-107, dated the 6th March 1903, published at pages 390 to 414 of the *Sind Official Gazette*, Part I 1903)
- (b) That he shall not remove or suffer the crop to be removed, except under the provisions of a permit to be granted by the Collector or such officer as he may appoint in this behalf
- (c) That he shall not sell the crop, except to a person holding a license to manufacture under section 14
- (d) That, before removal, the crop shall be weighed in such manner as the Collector shall appoint

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_.

Collector

N B—In measuring the above area, an excess of 5 per cent. will be allowed for error





## I (Rule 5)

## (A) Register of Licenses granted for Cultivation of Hemp

Name of Applicant	Father's Name and Residence	Survey Number in which Land is situate with particulars of Deh and Tapa	Estimated Area of Land to be cultivated	REMARKS (No. and Date of Order communicating to the Warehouse Officer)

A similar Register is to be kept by the Warehouse Officer and the Mukhtiyarkar of Seclwan

(For the Province of Sind)

## III (Rule 9)

No. of 19

Permission to harvest the crop and to remove it to (name of the place of manufacture) and to manufacture Intoxicating Drugs therefrom at the said place, within a period of days from this date, is granted

Signature of the Officer in charge  
of the Warehouse at Bubak

Dated at 19

## IV (Rule 9)

Conferred  
No. of  
19 19  
Name of Permit holder

No. of 19

Situation of the Manufacturing Yard

Mr. is permitted to remove from the Manufacturing Yard at

Situation of the Warehouse

to the Warehouse at

maunds

Quantity removed  
Kind of Drug

seers, tols of Ganja Bhung

This permit will remain in force only till the evening of

Date up to which the Permit is to be in force  
19  
Officer in Charge

Officer in charge of the Warehouse at Bubak.

Date 19

Dated at

19

## V. (Rule 12)

*Daily Register of Intoxicating Drugs received into and issued from  
the Government Warehouse at during the Financial  
year 19 19 .*

RECEIPTS							
Month and date	No. and date of Permit covering Transport of the drug from the place of manufacture (vide Form III)		No. and distinguishing mark of each package	Name of depositor or owner of the drug	Quantity received		
					Canja	Bhang	
1	2		3	4	5	6	
	No	Date			Ms	S	T
					Ms	S	T

ISSUES					Amount of duty realized as shown (in the Permit) Form VII	Page of the depositor's Ledger account at which entries have been posted	REMARKS					
Particulars of Permits granted (Form VII)							Initials of the Officer in charge of the Warehouse					
Number and date of Permit	In whom granted	Name of Permit holder and kind of License held by him	Quantity									
			Canja	Bhang								
7	8	9	10	11	12	13	14					
No	Date		Ms	S	T	Ms	S	T	Es	a	p	

### SECTION 35A (d) —RULE PRESCRIBING A FEE FOR THE ISSUE OF A NOKARNAMA

78 No 4330, dated the 6th June 1913 —In exercise of the powers conferred by section 35A, clause (d), of the Bombay Abkari Act, 1878 (Bom V of 1878), the Commissioner is pleased to make the following rule—

“ The fee payable by the holder of a license granted under the provisions of the Bombay Abkari Act in respect of the privilege of issuing a nokar nama or certificate of appointment under the terms of his license to any approved person, to assist him in his business, in any capacity whatsoever shall be Re (1) one ” (B G G, Part I, 1913, Page 933 )

### FOREIGN LIQUOR

79 No C R 118, dated the 8th April 1918 —The following rules for the payment of duty on spirit removed from Dr Anklesaria's distillery at Ahmedabad are prescribed by the Commissioner of Customs, Salt and Excise, Bombay, under section 35A (e) of the Bombay Abkari Act V of 1878 as amended by Act XII of 1912

### SECTION 35A (e) —RULES FOR THE PAYMENT OF DUTY ON SPIRIT REMOVED FROM DR ANKLESARIA'S DISTILLERY AT AHMEDAHAD

1 Dr Anklesaria will be permitted to remove spirit from his distillery on payment of the duty leviable into the Treasury, Ahmedabad

2 Receipts for the duty paid will be granted to Dr Anklesaria by the Huzur Deputy Collector, Ahmedabad. A duplicate of each receipt granted will be forwarded by post the same day to the Excise Inspector in charge of the Distillery

3 When Dr Anklesaria desires to remove spirit he will produce before the Distillery Inspector, Ahmedabad, the original receipt for the duty paid together with an application for the removal of spirit

4 The Distillery Inspector will compare the original receipt presented by Dr Anklesaria with the duplicate received direct from the Huzur Deputy Collector and, if they are found to agree, will complete the application and grant the usual permit for the removal of the spirit. But if, when the spirit is tested, it is found that the duty leviable on it exceeds the amount of duty certified to have been paid, then no more spirit shall be allowed to pass than is fully covered by the amount paid

5 The quantity of spirit issued against the receipt will be noted by the Distillery Inspector on the back of the original and duplicate, together with the exact amount of duty leviable. He will then file the duplicate and return the original to the Huzur Deputy Collector

6 The amount received from Dr Anklesaria will in the first instance be credited to Revenue Deposits. When the original receipt endorsed by the Distillery Inspector in accordance with these rules is received at the Treasury the amount shown to be payable according to the quantity and

strength of the spirit actually issued will be credited to the proper head and the balance if any refunded to Dr Anklesaria

7 If Dr Anklesaria desires to do so he will be permitted instead of paying cash in advance before removal of each consignment to open a current account with the Huzur Deputy Collector Ahmedabad by a deposit of Government Promissory Notes Treasury loans acknowledgments War Bonds Treasury bills Bombay Port Trust Bonds Bombay Municipal Debentures Bombay Improvement Trust Bonds or cash with the \*Deputy Commissioner of Excise Bombay Presidency the market value of the security or the amount of cash deposited being sufficient to cover the duty and any other Government charges payable on the largest consignment to be removed at any one time On receipt of information that such a deposit has been made and of its market value the Distillery Inspector will open a ledger account in the name of Dr Anklesaria The latter will be entitled to remove spirit to the amount of credit given to him as shown in the Huzur Deputy Collector's intimation When an application is received to pass a consignment against this deposit the duty to be recovered will be ascertained as usual if the amount is sufficiently covered by the balance of the deposit the consignment will be entered in the register of applications and passed the duty being debited in the ledger account and an intimation of the amount sent by the same day a post to the Huzur Deputy Collector Dr Anklesaria will be required to pay the amount named on the intimation within seven days to the Huzur Deputy Collector who will credit it to the proper head of account and furnish Dr Anklesaria with a receipt a duplicate of which will be sent direct by the same day a post to the Distillery Inspector Dr Anklesaria will then present the receipt at his convenience to the Distillery Inspector who will check it with the duplicate forwarded to him direct and if it be found in order will credit the amount shown in the ledger account To prevent mistakes every adjustment so made must be noted

the ledger will be kept in the Treasury

8 At the expiration of the term of credit under rule 7 the depositor must pay the balance then due from him on his account current for all spirit removed by him on credit Should he fail to do so he must pay interest on such balance from the date on which the credit commenced to run at the rate of 12 per cent per annum and the Huzur Deputy Collector may proceed to realise the amount due for principal and interest by the sale of the depositor's securities Any surplus accruing on such sales will be paid to the depositor any loss which may be sustained in the event of the depositor's securities not realising the sum due by him for principal and interest shall be forthwith paid by the depositor

9 The credit will be fixed according to the market value of the securities a deduction at the discretion of the Huzur Deputy Collector

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\* Now the Deputy Commissioner of Salt and Excise of the Division.

being made therefrom to meet the contingency of depreciation in the value of the securities during the currency of the credit (*B. G. G.*, Part I, 1918, Pages 650 651.)

**RULES UNDER SECTION 35A (J) OF THE BOMBAY ABKARI ACT PRESCRIBING OCCASIONS FOR THE GRANT OF SPECIAL ORDERS FOR SALE OF LARGER QUANTITIES OF COUNTRY LIQUOR AND HEMP DRUGS THAN ARE PRESCRIBED BY GOVERNMENT.**

80. No 1-1 22 —In exercise of the powers conferred by sub section (j) of section 35A of the Bombay Abkari Act, 1878 (Bom V of 1878), the Commissioner of Customs, Salt and Excise, Bombay, is pleased to make the following rules, prescribing the occasions on which special orders may be granted under section 17 of that Act for the sale by retail of larger quantities of country liquor or intoxicating drugs than are prescribed in Government Notification No C-1277, dated the 5th April 1922, issued under the said section and the conditions on which such sales shall be made —

1 *Occasions on which special orders may be granted* —The occasions on which special orders may be granted are marriages, funerals and other domestic ceremonies at which the local custom enjoins on householders duty of supplying country liquor or intoxicating drugs to people invited to take part in the functions

2 *Cases in which special orders for country spirit not to be granted* —

an applicant specifies a shop so situated, his application shall be refused Similarly, no special order shall be granted in any area where the exclusive privilege of manufacture and sale, or manufacture and supply has been conferred on a farmer, if the applicant should desire to procure his supply of liquor from a shop situated outside the area of the farm

3 *Cases in which special orders not to be granted* —In any area under the Toddy . . . shall be complied with, . . . in any licensed vendor outside the area of the farm, nor in other places, from a vendor in a lower tree tax area

4 *How to obtain a special order* —Any person requiring, on a special occasion of the nature mentioned in rule 1, to purchase country liquor or intoxicating drugs in excess of the limit fixed by Government for retail sale, shall make an application in writing to an officer empowered by Government to . . .

. . . h it is to be purchased and

5 *Special order to be endorsed on the application and addressed to the shop keeper* —The special order shall be endorsed on the application

and shall be addressed to the shop keeper authorizing him to sell to the applicant the quantity mentioned in the order

delivered to the applicant together with the necessary transport permit, a duplicate whereof shall at the same time be sent to the Excise Inspector or Sub Inspector to whose talukn the liquor or drug is to be taken. The latter shall satisfy himself by inquiry on the spot that the liquor or drug is really intended for the purpose specified in the application and not for illicit sale. The applicant shall present the order to the licensed shop keeper.

7 *Shop-keeper selling country spirit or drug to retain the special order on his records*—The shop keeper selling country liquor or intoxicating drug under such an order in excess of the ordinary limit of retail sale shall record the order with his shop accounts and produce the same on demand by any officer empowered to inspect shops.

8 *Duration of special orders granted by different officers*—All special orders granted by Collectors Assistant or Deputy Collectors or Superintendents of Salt and Excise shall have force for such period as may be specified therein. Special orders granted by any other officers shall have force for such number of days, not exceeding seven, as shall be fixed in each case by the officer granting the same.

9 *Officers authorized to grant special orders for not more than seven days to keep register of such orders which shall be examined by Deputy Commissioner and other officers when on tour*—The officers authorized to grant special orders for not more than seven days shall record all such orders in the register prescribed for that purpose and the Deputy Commissioners and the Superintendents of Salt and Excise and the Assistant and Deputy Collectors of Land Revenue shall examine when on tour, such registers and bring to the notice of the Collector any cases in which they find an application to have been complied with or rejected for insufficient reasons.

W C SHEPHERD,

Commissioner of Customs, Salt and Excise

Camp Castle Rock, 12th April 1923

# RULES FOR THE DESTRUCTION OR OTHER DISPOSAL OF EXCISABLE ARTICLES

81. No 11/22—In exercise of the powers conferred by sub section (h) of section 35A of the Bombay Abolition Act 1878 (Bom V of 1878), the Commissioner of Customs, Salt and Excise Bombay, is pleased to make the following rules for providing for the destruction or other disposal of excisable articles deemed to be unfit for use—

1 Foreign liquor which is unfit for human consumption as being admixed with noxious or objectionable substances in contravention

of rules prescribed under section 35-A (f) (1) or for any other reason shall, if found in any licensed premises be destroyed under the orders of the Deputy Commissioner of Salt and Excise of the Division concerned

2 Country spirit and toddy kept in licensed premises and found on examination to be admixed as described in rule 1 above or to be for any other reason unfit for human consumption shall, with the previous sanction of the Deputy Commissioner of Salt and Excise of the Division concerned be destroyed Country spirit found on examination to contain copper salts in excess of the proportion allowed under the Distillery Rules shall be liable to attachment by the Excise Inspector or Sub Inspector having jurisdiction over the shop

3 If the excess copper contamination is found to be due to mal practices on the part of the licensed vendor in whose shop the spirit was found the spirit shall if the Deputy Commissioner so directs be destroyed If not and if the Deputy Commissioner decides that the spirit should be re distilled it shall be sent to the Distillery concerned for re distillation

4 Hemp drugs kept by vendors and found after due examination to be unfit for use shall be attached and the fact reported to the Superintendent of Salt and Excise full details being given and samples forwarded If the Superintendent is satisfied that the samples received are unfit for consumption he shall order the drugs to be destroyed

5 Ganja and Bhang held in stock for more than two years and one year respectively since import or storage in a warehouse established under section 15 shall be deemed to be unfit for consumption and shall with the previous sanction of the Deputy Commissioner be destroyed after the annual stock taking and all stalks and refuse found in the licensed premises shall be destroyed

6 Toddy which has remained on the licensed premises after 12 noon on the day following that on which it was drawn (except in the case of Bombay and Belgaum where the limit is the evening i.e., closing time of the day following that on which it was brought to the shop) shall be deemed to be unfit for consumption and destroyed

7 The enforced destruction or other disposal under the foregoing rules of any excisable article shall not constitute a bar to any proceedings that may be deemed necessary in respect of the breach if any, of the conditions or restrictions subject to which any license in respect of such article may have been granted and the licensed vendors or manufacturers or owners of any such excisable article shall not be entitled to any compensation for any such articles destroyed

8 The destruction of the excisable articles referred to in the foregoing rules shall be carried out in the presence of such officer as the Superintendent of Salt and Excise may depute for the purpose

W C SHEPHERD,

Commissioner of Customs Salt and Excise

Camp and Bombay,

Dated the 25th April 1923

**RULES UNDER SECTION 35A (1) OF THE BOMBAY ABKARI ACT FOR  
DISPOSAL OF CONFISCATED ARTICLES**

82. No 1-1-22 —In exercise of the powers conferred by subsection (1) of section 35A of the Bombay Abkari Act, 1878 (Bm A of 1878), the Commissioner of Customs, Salt and Excise, Bombay, is pleased to make the following rules for regulating the disposal of articles confiscated under the said Act —

1 *Magistrate ordering confiscation of any article to make over such article to the Collector for disposal* —When, in any case tried by him the Magistrate orders the confiscation of any article, such article shall be made over to the Collector for disposal according to the following rules. Excisable articles confiscated by the Collector of Customs under the Sea Customs Act should also be made over to the Collector for disposal according to these rules.

2 *Confiscated country spirit and toddy to be destroyed* —Confiscated country spirit of whatever strength and confiscated toddy shall be destroyed.

**(2) Foreign Liquor**

3 *Foreign liquor to be sold at auction* —If the strength of any liquor is less than the strength should be sold destroyed —Confiscated liquor shall be sold at auction at the rate of the tariff rates of a strength not less than the terms of vend licenses and if the price offered is reasonable with reference to the ordinary selling price of such liquor in the neighbourhood in which the sale takes place, if otherwise it shall be destroyed.

**(3) Mhowra flowers**

4 *Mhowra flowers to be sold to licensed manufacturers at price fixed by the Collector* If such price is not paid it shall be destroyed —Confiscated mhowra flowers shall be sold only to persons licensed to manufacture liquor therefrom at a price to be determined by the Collector on a consideration of the price realizable in the neighbourhood. But if the price so determined cannot be obtained the flowers shall be destroyed.

**(4) Hemp drugs**

5 *Hemp drugs not exceeding Rs 5 in value to be destroyed if reasonable price is not offered* —Confiscated hemp drugs not exceeding Rs 5 in value or for which a reasonable price is not offered when put up to auction shall be destroyed.

**(5) Liquor Hemp drugs and Mhowra flowers**

6 *Mhowra flowers and hemp drugs to be sold only if they are fit for use, otherwise destroyed* Foreign liquor other than in sealed bottles to be destroyed —The articles mentioned in rules 4 and 5 above shall be



put up to auction only if they are deemed to be fit for use, and the liquors referred to in rule 3 above shall be sold by auction only if they are in sealed bottles or other receptacles the contents of which may reasonably be deemed not to have been tampered with. Bottles, the contents of which have been partially drawn off, shall be destroyed along with the liquor remaining in them, and all spurious liquors shall be destroyed whenever confiscated.

#### (6) Cocaine

7 *Collectors of districts to despatch all cocaine to Collector of Bombay, The latter to submit every year a statement of all such cocaine to the Commissioner*—All Collectors in the Presidency proper shall despatch to the Collector of Bombay all cocaine confiscated in the respective districts. The Collector of Bombay to whom all such cocaine is sent shall immediately enter the same in a register in the prescribed form kept for the purpose and shall keep it in safe custody, for subsequent disposal. He shall submit to the Commissioner of Customs, Salt and Excise, Bombay, in the first week of April every year a statement in respect of all cocaine received by him during the previous year.

8 *All cocaine in intact bottles etc., to be sent to Government Examiners, and if certified by him to be cocaine hydrochlorate of British Pharmacopœia to be issued to medical stores*—Such confiscated cocaine as is contained in intact bottles or packets bearing the original capsules labels, hands, etc., and is from recognised manufacturers shall be sent to the Government Chemical Examiner, and if certified by him to be cocaine hydrochlorate of the British Pharmacopœia standard, the bottles with the Examiner's seal thereon shall be issued to the Medical Stores Depot every three months, according to the standing orders of Government for eventual distribution to Government hospitals and charitable dispensaries.

9 *Report of cocaine in stock if in excess of annual requirements of the medical stores to be submitted by the Commissioner to Government after close of each financial year*—When the quantity of cocaine is greatly in excess of the annual requirements of the Medical Stores Depot the Commissioner of Customs, Salt and Excise, Bombay, shall submit to

tribution of such excess to the depôts in other Provinces

10 *Cocaine otherwise than in sealed bottles, packets, etc., and all alkaloids of cocaine to be destroyed*—Cocaine contained in bottles other than those indicated in rule 8 above and that contained in packets which have been tampered with, as also all alkaloids of coca other than cocaine hydrochlorate, coca leaves and every other intoxicating drink or substance having a like physiological effect to that of cocaine, shall be destroyed at the end of each year, subject to the provisions of rule 11 below.

(7) *All excisable articles or hemp*

11 *Destruction of excisable articles to be in the presence of the Superintendent of Salt and Excise or of any responsible Excise officer deputed by him*—Whenever any confiscated excisable articles or hemp has to be destroyed, in conformity with these rules, it shall be destroyed in the presence of the Superintendent of Salt and Excise of the Sub Division concerned or of any other responsible Excise officer he may depute for the purpose

(8) *Other articles*

12 *All other confiscated articles to be sold by auction and in the absence of bid destroyed*—All confiscated articles other than those dealt with in the preceding rules, shall be put up to auction and be sold to the highest bidder, and if there is no bid they shall be destroyed

13 *Stills implements etc., to be broken up before disposal*—Stills and all implements and apparatus for the manufacture of liquor or intoxicating drugs shall be broken up or otherwise rendered useless for such manufacture before being offered for sale

14 *Disposal of confiscated articles to be deferred till the period of appeal has expired except in certain cases*—The sale or other disposal of things confiscated under the provisions of the Abkari Act shall be deferred in the order of order, til

any confiscated animal shall not be so deferred unless the owner thereof deposits with the Collector such sum as that officer deems to be sufficient for the keeping of such animal pending the limit of time for preferring an appeal or the disposal of such appeal and secondly that if the thing confiscated be liable to speedy and natural decay, or if the disposal be for the benefit of the owner it may be sold immediately If however, the sale of such article is not advantageous to the owner the Collector may direct it to be destroyed

15 *Procedure to be adopted if order of confiscation be reversed*—If an order of confiscation of any excisable article or hemp or other thing be reversed on appeal, such article or thing or the sale proceeds thereof and the balance of the amount if any deposited for the keep or safe custody thereof after deduction of the expenditure incurred in its maintenance shall be returned to the owner thereof or his duly authorised agent If no one appears within two months from the date of the order on appeal to claim such article or thing or the sale proceeds thereof, etc the same shall be forfeited to Government

\* Under the Limitation Act the periods of appeal allowed are as follows —

Description of appeal	Period of Limitation.
Under the Code of Criminal Procedure to any Court other than a High Court	30 days
Under the same Code to a High Court	60 days

16 *Disposal of unclaimed confiscated excisable articles*—Excisable articles in respect of which an offence has been committed but when the offender is not known or cannot be found and excisable articles which are found unclaimed on Railways and in the Post shall when forwarded to the Collector be dealt with under these rules

17 *Disposal of confiscated excisable articles in cases under section 55A of the Abkari Act*—Excisable articles confiscated under section 55A of the Abkari Act shall be dealt with in accordance with these rules by the officer disposing of the case under the said section

W C SHELPHARD,

Commissioner of Customs, Salt and Excise

Bombay, 9th May 1923

## SETTLEMENT OF ADEN

83. *Rules for import, storage, etc., of liquor and intoxicating drugs at Aden*—Rules made on the 9th July 1872 under section 35 (f) of the Bombay Abkari Act, 1878, for the regulation of import, storage, removal, export, transhipment and transport of liquor and intoxicating drugs in the Settlement of Aden are as follows—

*Import*

1 Every vessel entering the port of Aden or Perim with the exception of Men-of-War, British or Foreign, shall be boarded by an officer, European or Native, to enquire if such vessel has on board any liquor or intoxicating drug destined for Aden, whether for local consumption, transhipment or re-export

2 Every Master of a vessel arriving in the port of Aden or Perim with liquor or intoxicating drug on board, whether for consumption in, transhipment at, or re-exportation from Aden, or Perim, shall, on demand made by such officer above mentioned, furnish a true declaration of such liquor and intoxicating drug as aforesaid in Form A which form will be supplied to him by the officer

3 All liquor and intoxicating drug imported for whatever purpose shall be landed in Aden at the Port Trust Abkari Pier at Steamer Point, and at Perim on the Office Pier of the Perim Coal Company Limited. The landing of liquor and intoxicating drug at any other place is prohibited

4 An Abkari Officer shall always accompany liquor or intoxicating drug from the vessels importing liquor or intoxicating drug to the place of landing and the owners of cargo boats, tugs, &c., used in landing liquor or intoxicating drug shall be bound to receive such Abkari Officer on board such cargo boats, &c. when so employed

5 The cargo boat or other vessel into which any liquor or intoxicating drug has been discharged from the importing vessel shall proceed direct from the importing vessel to the place appointed for landing of liquor, and shall not touch any pier, landing place or other part of the foreshore on its way to the said landing place

6 The cargo boat and other vessel having liquor or intoxicating drug on board shall lie off the place appointed for landing of liquor until the liquor or intoxicating drug can be landed

7 The cargo boat and other vessel having liquor or intoxicating drug on board shall, from the time it leaves the place of landing, remain deposited in the appointed warehouse or warehousement shall continue in the custody of the officers' risk, and any tampering therewith or removal thereof without passing through the appointed warehouse shall render the whole consignment liable to confiscation, and the importers to the penalties under section 43 of the Abkari Act, 1878

*Storage*

8 Liquor or intoxicating drug landed at the place appointed for landing of liquor and drug shall be deposited in the warehouse

in charge of the Abkari Department until the proper import duty has been paid thereon, or until it is permitted to be re-exported or transhipped

9 In the event of any liquor or intoxicating drug, landed on the place appointed for landing of liquor and drug, and not at once removed into the warehouse by the owners or importers, it shall be so removed by the Abkari Department at the expense of the owners or importers

10 Government will in no way be responsible for damage by fire, leaking or other cause or accident to liquor or intoxicating drug deposited in warehouses in charge of the Abkari Department including the warehouse attached to a distillery The owner or importer or consignee should take steps to remove his liquor or intoxicating drug as soon as possible after it is stored Liquor and intoxicating drug remain in the Abkari warehouses at the risk of the owner, importer or consignee as the case may be

11 Unless the liquor or intoxicating drug deposited in an Abkari warehouse is cleared inwards for home consumption, or re-exported or transhipped within 5 days from the date of landing, warehouse rent as follows shall be charged on such liquor or intoxicating drug—

	Rs	a	p	
Liquor in bottles	0	3	3	{ Per dozen quarts p r week or part of a week

Liquor in wood per cask containing —

	Rs	a	p	
Less than 60 gallons*	0	1	0	{ Per week or part of a week
60, but less than 110 gallons	0	2	0	
110 gallons and upwards	0	3	0	
Jar or carboy or other miscellaneous packages ..	0	1	0	

Intoxicating drug Pies 6 per 28 lbs per month or part of a month

12 The owner, importer or consignee shall pay the warehouse rent monthly on receiving a bill or written demand for the same from the Collector of Abkari

13 If the charges incurred under Rule 9 and the warehouse rent due on any liquor or intoxicating drug is in arrears and unpaid for three successive months from the date on which they became due, the Collector of Abkari shall, after giving due notice to the owner, importer or consignee of such liquor or intoxicating drug, sell the said liquor or intoxicating drug or a portion thereof as may be sufficient to meet the charges due thereon

14 Country liquor distilled at a distillery shall, immediately on manufacture, be stored in the warehouse attached to the distillery, which warehouse shall remain under double lock and in the joint charge of the Abkari Department and of the licensed manufacturer The Abkari Officer in charge of a distillery shall keep a daily account of the quantity of liquor manufactured and issued and the stock in

hand, which account shall periodically be inspected by the Inspector and the Collector of Abkari.

15 Application for the removal of liquor from an Abkari warehouse for clearance inwards shall be made in Form B (now marked No 30, see Part III) and shall be presented in duplicate at the Abkari Office during office hours to the Inspector of Abkari. The application shall contain particulars regarding name of importing vessel, quantity and description of liquor required to be removed, and the names of importers and consignees.

16 On receiving such application the Inspector of Abkari shall himself gauge and measure, or cause to be gauged and measured, the liquor proposed to be removed, and enter in the application the quantity and strength of liquor gauged and measured and the amount of duty and other charges leviable thereon.

Inspector of Abkari  
the amount of  
period for which  
such charges are made

18 On the reproduction of the Officer's receipt for the sum paid into the Treasury, the Inspector of Abkari, he shall issue a receipt to the applicant, who will sign an acknowledgment for its receipt on the said application. If any further charges have subsequently become due, he shall not issue such liquor until such further charges are paid into the Aden Treasury by the applicant in a similar manner.

20 The removal of liquor from a warehouse attached to a public distillery, and the payment of duty thereon shall be carried out in the manner prescribed in preceding Rules 15 to 19.

21 In Aden a further permit (Form No 97, Part III) signed by the

to the officer in charge of the Preventive Station at the Barrier Gate, or on taking the liquor for sale at Shaikh Othman shall hand the permit to the officer in charge of the Preventive Station at No 2 Police Station. On production of the permit the officer in charge of the Preventive Station shall allow the quantity of liquor therein indicated to pass, and after endorsing the date and hour of passing such liquor on the permit send the same under cover to the Collector of Abkari. An Abkari Officer shall escort the removal of liquor from the distillery to the licensee's shop.

22 Application for the removal of an intoxicating drug from an Abkari warehouse shall be made in Form C (now marked No 227, see Part III), and shall be presented in duplicate at the Abkari office during office hours to the Inspector of Abkari

23 On the applicant paying the duty, warehouse rent and other charges due on the intoxicating drug, required to be removed by him into the Government Treasury, and on his producing to the Inspector of Abkari the Treasury Officer's receipt for the sum so paid by him, the Collector of Abkari shall issue a permit in duplicate for the removal of such intoxicating drug. The receipt of the drug is retained for record by the Collector and returned to the applicant for the removal of the intoxicating drug shown therein from the Abkari warehouse

24 When consignments of liquor consist of upwards of five cases no issue will be made from the Abkari warehouse under that number. Spirits and wines in casks or jars for local consumption will not be issued under one cask or jar at a time

25 Licensees only will be permitted to supply liquor from the Abkari warehouse free of duty—

(1) to the vessels of His Majesty's Royal Navy

(2) to sea going vessels on their leaving Aden for ports not within the limits of the Settlement on the said licensees producing a certificate signed by the Commander or Master of such vessel, to the effect that such are required *bona fide* for ships use

26 Owners and consignees are required to nominate one or more of their employees to act as their agent in transacting business with the Abkari Department. The names of such authorized servants should be submitted to the Collector of Abkari. They should be authorized to sign for their employers and also to open any package when a demand is made for inspection by the Inspector or other Abkari Officer

#### *Export and Transhipment*

27 Application for export, transhipment or transport of liquor or intoxicating drug shall be made at the Abkari office during office hours to the Inspector who, on recovery of duty or other charges leviable, if any, on such liquor or intoxicating drug, shall issue a permit

28 Such permit shall be delivered to the Abkari Officer superintending

Steamer Point, and from Perim from the Office Pier of the Perim Coal Company, Limited. Shipment of liquor or intoxicating drugs from and any other place in the Settlement is prohibited

### *Penalty*

30 An infringement of any of the above Rules, or of the orders issued under the provisions of the Bombay Abkari Act, is punishable under section 43 of the said Act, for each offence with a fine which may extend to Rs 1,000, or with imprisonment for a term which may extend to six months, or with both

84. The following rules framed by the Commissioner in Sind under section 58 of the Bombay Abkari Act, 1878, for the disposal of things confiscated under that Act are published in supersession of those published under notification No C 352, dated the 22nd May 1906, at page 1036 of the *Sind Official Gazette*, Part I, dated the 24th May 1906 —

- 1 Country liquor imported into Sind in contravention of the provisions of the Bombay Abkari Act, V of 1878, shall be destroyed on confiscation. Country liquor manufactured at Kotri or the Uran Distilleries and confiscated after issue to retail licensees in the regular course shall be destroyed. The disposal of country liquor confiscated from the possession of licensed contract distillers shall be subject to the terms of their respective licenses.
- 2 Bhang imported into Sind in contravention of the provisions of the Bombay Abkari Act, V of 1878, or which has not been grown under due authority in Dehs Bahak and Yakubani of the Sehwan Taluka shall be destroyed on confiscation.
- 3 Bhang grown under due authority in Dehs Bahak and Yakubani of the Sehwan Taluka and charas and ganja, whenever confiscated shall be put to auction and be sold to the highest bidder licensed to possess and sell the drugs provided that the confiscated articles are declared by the officer ordering the confiscation to be fit for use and provided that in his opinion the price offered is reasonable with reference to the ordinary retail selling price of the drug in the neighbourhood in which the sale takes place. If the drug is declared by the officer ordering confiscation to be unfit for use or if the price offered is not reasonable the intoxicating drug shall be destroyed.
- 4 Imported foreign liquor and Indian made liquor excised at tariff rates which is of strength not lower than the minimum prescribed under the terms of the licenses for the sale of such liquor, shall be dealt with in the manner prescribed in rule 3, but if the price offered is not reasonable, the liquor shall be sent to the Collector for disposal.
- 5 If the strength of such liquor confiscated is lower than the prescribed strength it shall be sent to the Collector for disposal.
- 6 Confiscated liquor and intoxicating drugs which do not exceed Rs 5 in value or for which a reasonable price is not offered and toddy whenever confiscated shall be destroyed.



- 7 All articles confiscated other than the articles dealt with in the preceding rules shall be put to auction and be sold to the highest bidder
- 8 All stills and all implements and apparatus for the manufacture of liquor or intoxicating drugs shall be broken up or otherwise rendered useless for such manufacture previous to sale
- 9 Whenever under the operation of these rules liquor or any other confiscated article has to be destroyed, it shall be destroyed in the presence of the officer ordering confiscation or of some other responsible officer whom he may depute

(Commissioner in Sind's No. C 501, dated 23rd July 1912 )

NOTE—The above rules were framed under Section 58 of Bombay Abkari Act, but are now in force under Section 35 A (2) of the amended Act, XII of 1912

(Commissioner in Sind's No 506, dated 5th September 1913 )

85. *Rules prohibiting the use of certain articles in the manufacture of intoxicating drugs*—In exercise of the power conferred by section 35 (h) of the Abkari Act, the Commissioner in Sind is pleased to issue the following rule —

The use in the manufacture of any intoxicating drug of any of the articles specified below is prohibited, that to say—

- (a) Melon seeds
- (b) Coriander
- (c) Leaves
- (d) Any colouring mixture
- (e) Dirt
- (f) Decayed or rotten *bhāng*
- (g) Any other substance whether injurious to health or not which is not required for the preparation of the drug in a state fit for carriage or consumption or which is used only for the purpose or is capable only of increasing the apparent weight or bulk of the drug

Nothing in this rule shall be held to prevent the sale, by a retail seller, of an intoxicating drug of melon seeds and coriander apart and separate from the drug

(Commissioner in Sind's No C 408, dated 3rd July 1900 )

85A. No 401 C, dated 8th January 1924, Revenue Department—In exercise of the powers conferred by sub-section (1) of section 35 read with sections 14 and 30 of the Bombay Abkari Act, 1878 (Bom V of 1878), and of all other powers enabling it in this behalf, the Government of Bombay is pleased to make the following rules regulating the manufacture, otherwise than by the processes of compounding, blending or reducing and bottling, in the Bombay Presidency excluding Sind and

Aden of "foreign liquor" at country spirit distilleries and at distilleries permitted to be established exclusively for the production of foreign liquor, namely —

1 *Definitions*—In these rules—

(1) "the Act" means the Bombay Abkari Act, 1878,

(2) "Foreign liquor" means any of the following, viz.,

(a) those kinds of country liquor and apirituous preparations manufactured therefrom which are declared by Government from time to time as foreign liquor for the purposes of the Act, by a notification under sub section (8) of section 3 of the Act,

(b) perfumed spirits, essences of whisky, brandy and rum, liqueurs, cordials and medicated wines but not drugs, medicines, chemicals and toilet preparations containing spirit,

(c) grape liquor,

(d) any other kind of liquor, such as spirits of wine, rectified spirits, brandy, whisky, rum, gin and gingerwine, which is liable to duty at the same special rates as those prescribed for liquors in Schedule II, Part II of the Indian Tariff Act 1894 (VIII of 1894), except malt or other fermented liquor and denatured spirits

(3) "Commissioner" means the Commissioner of Customs, Salt and Excise, Bombay

(4) "Deputy Commissioner" means the Deputy Commissioner of Excise of the Division in which the distillery where foreign liquor is to be manufactured is situated

2 *Application for permission to manufacture foreign liquor*—When any person desires to manufacture foreign liquor in any of the existing country spirit distilleries or at a distillery specially intended for such manufacture he shall first apply in writing to the Commissioner for permission to do so, and shall furnish him with such information as may be required by him to determine whether the permission applied for should be granted or not

3 *Manufacture to be carried on on licensed premises*—The manufacture of foreign potable liquor as well as rectified spirit shall be carried on under these rules only in the distillery licensed for such manufacture by the Commissioner and the manufacture of perfumed spirits and other articles mentioned in the list referred to in rule 10 shall be carried on at the laboratory situated within the distillery enclosure or at any adjacent place. Unless the said distillery buildings and premises are the property of the licensee he shall pay such rent and other charges in respect thereof as may be fixed by the Commissioner

4 *How foreign liquor shall be manufactured*—The foreign liquor shall be manufactured from mhowra flowers or from molasses, cane juice, unrefined cane sugar or unrefined palm sugar of good quality or from grain of the kind and quality to be approved by the Deputy Commissioner. No ingredient obnoxious to health or in any other way objectionable shall be admixed with the spirit in contravention of the rules in this behalf which may from time to time be prescribed by the

Commissioner under clause (f) (i) of section 35 A of the Act. The foreign liquor shall be subject to periodical analysis and the licensee shall be bound to take steps to remedy defects in it which the said Deputy Commissioner may consider material.

5 *Duty on lost spirit*—Duty at the tariff rate of Rs 21 14 0 per proof gallon or at such other rate as may at the time be applicable to rectified spirit imported by sea from foreign countries shall be paid on any loss of foreign liquor which may occur at the distillery or in transit under bond to the distillery from any other distillery in the Bombay Presidency or from a distillery in any Indian State if the Commissioner considers the loss to be excessive and not satisfactorily explained by the licensee. In the case of import of foreign liquor in bond from any other province in British India the duty on such excessive loss shall be paid by the importer or exporter in the province from which the foreign liquor is imported.

6 *Notices of operations to be given*—The holder of the manufacturing license shall give such notices in writing of the operations he proposes to conduct as are required by clauses 20, 23 and 25 of Appendix I to his license. He shall keep such accounts of his operations at the distillery and at the laboratory as may be required by the Commissioner and in the form prescribed by the latter. These accounts shall be produced for inspection by the Commissioner or the Deputy Commissioner or by any Excise officer deputed by the Commissioner or the Deputy Commissioner for this purpose on demand.

7 *Foreign liquor imported under bond to be deposited in foreign liquor store*—Foreign liquor may be imported under bond to the distillery from any other province in British India or Indian State if it is specially permitted by the Commissioner in accordance with the rules prescribed by Government for import under bond of foreign liquors. Such foreign liquor must be at once placed in the foreign liquor store at the distillery and shall thereafter be subject to the same rules as are herein made applicable to foreign liquor manufactured on the premises.

8 *Removal of spirit from foreign liquor store*—Foreign liquor shall be issued from the foreign liquor store at the distillery in quantities of not less than five proof gallons at any one time. Prior to removal from the foreign liquor store all foreign liquor shall be gauged and tested by the officer in charge of the distillery and a permit issued by him to cover the removal of the foreign liquor and the licensee shall pay at the local treasury the duty payable on 90 per cent of such foreign liquor the remaining 10 per cent being deducted on account of wastage in the process of manufacture as provided in the next following rule. No sugar colouring or flavouring materials or other matter (except water) may be added to the foreign liquor after its manufacture and before it has been gauged and tested for removal except with the written permission of the Commissioner and under rules made by him in this behalf.

9 *Levy of duty on foreign liquor removed from foreign liquor store*—Ten per centum shall be deducted from the proof quantity removed from the

foreign liquor store to the laboratory and duty at the tariff rate of Rs 21 14 0 per proof gallon or at such other rate as may at the time be applicable shall be charged on the remainder

10 *Rectified spirit removed from foreign liquor store to be used only for manufacture of specified foreign liquors*—All rectified spirit removed from the distillery to the laboratory shall be used only in the preparation of perfumed spirits liqueurs cordials medicated wines and essences in the said laboratory and the licensee shall furnish in due course to the Deputy Commissioner a complete list of all the articles intended to be manufactured by him at the said laboratory. No spirit upon which duty has not been paid at the tariff rate leviable under rule 9 shall be received or used at the said laboratory. No alcoholic fermentation shall be conducted at the said laboratory nor shall any fermented liquor be received therein

11 *Procedure regarding distillation of spirit*—Spirit may be recovered by distillation from the residues either at the laboratory or at the distillery. If this operation be conducted at the laboratory two days' notice must be given to an officer appointed for this purpose by the Deputy Commissioner. Heat must not be applied to the still until the hour stated in the notice. If the spirit be recovered at the distillery the operation shall *mutatis mutandis* be conducted in accordance with the rules and regulations governing ordinary operations there except that the distillate shall be collected separately from all other spirit and shall be removed from the distillery to the laboratory forthwith without payment of duty, but on a pass signed by the officer in charge

12 *Commissioner to decide whether a substance is perfumed spirit, etc., or not*—It shall be within the discretion of the Commissioner to decide whether any substance is or is not perfumed spirit liqueur cordial medicated wine or essence and he shall have power to order the confiscation of any substance which he may consider not to fall under one or other of those descriptions and which he may believe to be manufactured either partly or wholly from spirit received at the laboratory under the terms of the license

13 *Issue of rectified spirit otherwise than to the laboratory*—Ordinary rectified spirit or any potable liquor manufactured at the distillery shall not be issued from the laboratory or from any premises other than the distillery. Should it be desired to issue such spirit otherwise than to the laboratory it must be issued from the foreign liquor store at the distillery under the regulations applicable to issues from the distillery, except that duty shall be chargeable at the tariff rate of Rs 21 14 0 per proof gallon or at such other rate of duty as is leviable under the Indian Tariff Act at the time in force on rectified spirit imported by sea on the full quantity issued without any deduction

14 *Labels to be affixed to vessels*—To every percolator or other vessel at the laboratory in which spirit is placed there shall be affixed a label showing the quantity and strength of the spirit which has been added to it from time to time, the date when each quantity of spirit was added, the date when the finished product was removed to stock and

the amount removed. The finished preparations shall be kept separate from those in process of preparation, and vessels containing finished preparations shall, where practicable be graduated to show the quantity of liquid present to the nearest tenth of a gallon. The true strength of the liquid shall also be stated on a label properly affixed to the vessel. The licensee shall render every reasonable assistance to any officer taking stock at the laboratory and shall, when so required, declare in writing the true quantity and strength of the liquid contained in any receptacle.

(B G G, Part I 1924 pages 35 & 36)

85-B. No 401 C (a), dated 8th January 1924, Revenue Department—  
In exercise of the powers conferred by sections 14 and 35 (I) of the Bombay Abkari Act 1878 (Bom V of 1878), and of all other powers enabling it in this behalf the Government of Bombay is pleased to make the following rules for the bottling and for the manufacture by compounding, blending or reducing of locally made 'foreign liquor' on which duty at the rates prescribed for liquors in Schedule II, Part II, of the Indian Tariff Act 1894, has been paid and of 'foreign liquor' imported from foreign countries, or from other provinces in British India or from Indian States on which duty at the rates prescribed for liquors in Schedule II Part II, of the Indian Tariff Act 1894 has been paid at country spirit distilleries or at distilleries exclusively intended for the manufacture of foreign liquor and at the Excise country spirit bonded warehouses in the Presidency of Bombay excluding Sind and Aden—

1. *Definitions*—In these rules—

(1) "Compounding" means the artificial preparation of foreign liquor by the addition to imported or locally made spirit of flavouring or colouring matter or both,

(2) "Blending" means the mixing together of spirits or wines of different strengths or qualities but of the same description,

(3) "Reducing" means lowering the spirit to prescribed strengths by the addition of pure water,

(4) "Bottling" means the transferring of liquor from a cask or other vessel to a bottle, jar, flask or similar receptacle for the purpose of sale whether any process of rectification be employed or not, and includes rebottling

(5) "Commissioner" means the Commissioner of Customs Salt and Excise, Bombay

(6) "Deputy Commissioner" means the Deputy Commissioner of Excise of the Division in which the distillery or excise bonded warehouse wherein the operations of compounding, blending, reducing or bottling are to be carried out is situated

2. *Compounding, etc., permitted at distilleries and warehouses only*—  
No compounding, blending, reducing or bottling of foreign liquor is permitted except at country spirit distilleries or at distilleries exclusively intended for the manufacture of foreign liquor or at Excise country spirit bonded warehouses

3 *Application for a license*—When any licensed distiller or licensed a license to carry on any or all reducing and bottling of locally from foreign countries or from n Indian States he shall submit an application to the Collector through the Deputy Commissioner stating the nature of the operations he desires to perform and the distillery or the Excise bonded warehouse in which such operations are intended to be performed. On receipt of such application and report thereon from the Deputy Commissioner the Collector shall decide whether a license should be granted.

4 *Fees for licenses and rent for the use of distillery or warehouse*—The fee for a license for compounding blending or reducing or for all or for any one or two of these operations will be Rs 500 per annum and the fee for a license for bottling will be Rs 100 per annum. In addition to this fee the licensee shall pay such rent per month as the Commissioner may fix for the portion of the distillery or bonded warehouse placed in his possession unless in the case of the distillery, the licensee himself is the proprietor thereof.

5 *What spirits and wines may be blended*—The spirits and wines blended must be the produce and manufacture of the same country.

6 *Water used in reducing*—Unless the Deputy Commissioner is satisfied and certifies in writing that the water intended for use in reducing is obtained from an uncontaminated source which is always free from the likelihood of contamination such water, prior to use shall be raised to a temperature of not less than 212° F and shall be kept at that temperature for at least 10 minutes.

7 *Reducing of imported and Indian made spirits*—Imported and Indian made spirits shall not be reduced to a strength lower than 35° U P in the case of gin and 25° U P in the case of other potable spirits.

8 *Substance for colouring etc to be approved*—No colouring or flavouring substance may be added to any liquor until a sample of such substance has been examined and approved by the Deputy Commissioner and only in such proportion as the Deputy Commissioner may on examination direct.

9 *Imported coloured spirit to be sent for analysis*—When plain spirit has been imported coloured a quart sample shall be submitted for examination to the Excise Analyst Government Distillery Nark together with an ounce sample of any essence which it is proposed to add to it.

10 *Fees for analysis*—The Commissioner may impose such fee not exceeding Rs 2 as he considers necessary for such examination.

11 *Labels to be affixed to bottles etc particulars of labels*—All bottles or other receptacles containing liquor which has been compounded or blended at the licensed distillery or Excise bonded warehouse must be labelled so as to show that the liquor therein has been compounded or blended in such distillery or warehouse and the labels must specify the

description of the liquor contained, i.e., whether it is whisky, brandy, gin, rum, liqueur or wine, the name of the district and province where it is bottled, and the name of the bottler in full. No particulars other than those herein mentioned shall be printed or shown on the same or any other labels on the bottles.

12 *Licenses for bottling foreign liquor*—Foreign liquor may not be bottled for sale except under a license to be granted in that behalf by the Collector. Such licenses shall be granted only to holders of distillery or foreign liquor vend licenses on payment of the fee prescribed in rule 4.

13 *Labels to be affixed to bottles of imported foreign liquor*—Bottles filled in the distilleries or Excise bonded warehouses with liquor imported in bulk from foreign countries, when intended for sale, must bear labels specifying the description of the liquor contained therein, the country of origin, the name of the bottler in full, and the name of the district and province where the liquor was bottled.

14 *Bottles for home consumption to have capsules*—All bottles containing wines or spirits for home consumption shall have either lead capsules properly put on with a capsuling machine and inscribed with the bottler's name or paper capsules of a pattern approved by the Deputy Commissioner and similarly inscribed which should be gummed over the cork and round the neck of the bottle.

15 *Labels or capsules not to be misleading*—The labels or capsules placed on bottles of foreign liquor which has been bottled in a licensed distillery or warehouse shall not describe the foreign liquor as bottled under excise or official supervision or misdescribe the foreign liquor in any manner. Such bottles may, however, be labelled or capsuled as  
 "Bottled in the <sup>distillery</sup> Excise bonded warehouse at. . ."

(BGG, Part I, 1924, pages 37 & 38)

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**PART III**  
**CONTAINING**  
**STANDING ORDERS OF GOVERNMENT AND THE**  
**COMMISSIONERS OF ABKARI REVENUE ON THE**  
**SUBJECT OF EXCISE MATTERS GENERALLY**

*(Corrected upto 1st April 1921)*

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## PART III.

### CHAPTER I.

#### EXCISE ADMINISTRATION

##### *General Principles and Policy in Abkari matters*

86. The following orders enunciate the main principles and features of the policy of Government which should always be borne in mind by the officers entrusted with the administration of the Abkari Department —

General principles and policy of Government in Abkari matters  
Collectors urged to restrain and to diminish the consumption of spirituous liquors

- (1) It cannot be too strongly urged upon the Collectors that the object which Government has in view is to restrain, and if possible to diminish, the total consumption of spirituous liquors, whether clandestine or licensed, being fully persuaded that any amount of revenue that may be lost by the efficiency of the system for this end will be repaid a hundred fold in the preservation and advancement of moral feelings and industrious habits among the people

(G R No 3459, dated the 17th September 1838 )

- (2) The retail by Government officers of any sort of fermented liquor, spirit or drug is disapproved. Government has nothing to do with spirits or drugs, and it should be done which in principle. The officers of the Government should interfere in the trade just so far as is necessary to enforce the taxation imposed upon it by law, and no further. If in any place the trade cannot be carried on consistently with the just demands of the State, it must cease, though it will probably always be found that the difficulty arises from the absence of proper fiscal arrangements. It would, however, be better that the excise revenue in any such place should be sacrificed than that the officers of the Government should assume functions calculated to expose the policy of the State to misunderstanding

Retail of liquors, drugs, etc., by

(G I, F D, No 3125, dated the 19th May 1874,  
vide G R, R D, No 2813, dated the  
3rd June 1874 )

- (3) Government has frequently enjoined on Collectors the necessity of doing all they can to discourage the extension of drinking, but it is always to be borne in mind that it is the greatest possible mistake to allow smuggling. When people have a taste for liquor they will certainly obtain it, and if there be insufficient shops they will smuggle. The evil effects of this are twofold. It renders inefficient the restrictions

Collectors enjoined to discourage drinking.

which Government desire to place upon the excessive consumption of liquor and it injures the revenue

(G R , R D , No 6092, dated the 27th October 1875 )

- (4) The Governor in Council can only reiterate the principle that has been so often expressed by Government that Government do not desire to make any revenue from Abkari, but where there is a population habituated to the use of spirits, it may be assumed that they will find means to gratify their tastes, and, if they cannot procure spirits on tolerably easy terms, they will smuggle. The Collector, therefore, in issuing licenses should be guided by this principle. Where there is already a demand for spirits, the Collector should take measures to supply it and to receive such revenue from it as may reasonably be expected, but he should carefully avoid encouraging the consumption of liquor by making it very easy to obtain or very cheap.

(G R , R D , No 2838, dated the 30th May 1879 )

- (5) The principles, on which Her Majesty's Secretary of State for India has more than once requested that the Excise Administration in India should be based, are —

- (i) that any extension of the habit of drinking among Indian populations is to be discouraged,
- (ii) that the tax on spirits should be as high as may be possible without giving rise to illicit methods of making and selling liquor,
- (iii) that, subject to these considerations, a maximum revenue should be raised from a minimum consumption of intoxicating liquors.

(G I , F & C , No 3390, dated the 3rd July 1889 , vide G R , R D , No 5179, dated the 19th idem )

- (6) It should be fully understood that a low rate of duty on spirits should never be maintained for the purpose of stimulating consumption. Facility of obtaining intoxicating liquor, no doubt, aids in increasing consumption, but if a real demand in any locality is not met by a supply of taxed liquor, illicit distillation will be encouraged. The matter is not one regarding which any hard and fast rule can be laid down, but Government has no hesitation in leaving it to the Collectors acting under the advice and control of the Commissioner of Customs, Salt, Opium and Abkari, who may safely be trusted to exercise an intelligent discretion.

(G R , R D , No 7060 dated the 22nd September 1883 )

Principle to be adopted in issuing licenses for the sale of spirits

Principles laid down by Her Majesty's Secretary of State for India in the matter of Excise Administration of India

Low rate of duty on spirits not to be maintained for stimulating consumption

- (7) There occur passages in periodical reports which read as if the increase of the excise revenue was the paramount object of good administration. Revenue officers are naturally apt to give prominence in their reports to increased revenue, taking for granted that the authorities to whom the reports are addressed will know that the increase has been obtained by successful administration on the principles insisted on by the Secretary of State. It is obvious that a Revenue officer has cause for congratulation if he can point to increase in revenue with the consciousness that he has made the consumers of intoxicating drinks pay more dearly than they did before. The moral obligation of taking as high a tax as possible on all liquor consumed while repressing illicit consumption is accepted by him as a settled principle, and naturally he finds no occasion to embody in a report of the year's administration what he and everybody who has to deal officially with his report look upon as beyond the possibility of being seriously challenged. But as these reports are sometimes used as basis for attacks on the administration the Government of India share the Secretary of State's opinion that at the risk of tedious repetition and of placing well understood doctrine on record year after year administrative officers and local Governments should be careful to employ language which cannot give colour to the idea that the object of the Excise Department is to increase revenue at the sacrifice of social considerations.

(G I F & C, No 213 dated the 11th August 1888,  
vide G R, R D, No 6132 dated the  
11th September 1888)

- (8) The Secretary of State for India has fully accepted the general principles stated in the following paragraph of the letter from the Government of India No 29, dated the 4th February 1890, as those which should guide the Local Governments and their revenue officers in administering excise affairs —

"103 Looking to all the conditions of the very difficult problem with which we have to deal we have after careful consideration arrived at the conclusion that the only general principles which it is expedient or even safe to adopt are the following —

- (1) that the taxation of spirits and intoxicating liquors and drugs should be high and in some cases as high as it is possible to enforce,

Increase of excise revenue at the sacrifice of social consideration is not the object of Government and the officers submitting periodical reports are not to use language which would give colour to this idea

General principles to be adopted in the matter of taxation and traffic in liquors and drugs

- (2) that the traffic in liquors and drugs should be conducted under suitable regulations for police purposes,
- (3) that the number of places at which liquor or drugs can be purchased should be strictly limited with regard to the circumstances of each locality, and
- (4) that efforts should be made to ascertain the existence of local public sentiment and that a reasonable amount of deference should be paid to such opinion when ascertained.

(*Vide* G R, R D, No 3403, dated the 16th Mny 1890)

- (9) The general principles laid down by the Government of India while issuing instructions to the Excise Committee appointed in 1905 to investigate the whole question of excise policy and practice were as follows —

The Government of India have no desire to interfere with the habits of those who use alcohol in moderation this is regarded by them as outside the duty of the Government and it is necessary in their opinion to make due provisions for the needs of such persons. Their settled policy, however, is to minimise temptation to those who do not drink, and to discourage excess among those who do, and to the furtherance of this policy all considerations of revenue must be absolutely subordinated. The most effective method of furthering this policy is to make the tax upon liquor as high as it is possible to raise it without stimulating illicit production to a degree which would increase instead of diminish the total consumption, and without driving people to substitute drugs for alcohol or a more for a less harmful form of liquor. Subject to the same considerations, the number of liquor shops should be restricted as far as possible and their location should be periodically subject to strict examination with a view to minimise the temptation to drink and to conform as far as is reasonable to public opinion. It is also important to secure that the liquor which is offered for sale is of good quality and not necessarily injurious to health.

(*Vide* Govt of India, Fin Dept, letter No 5001-Exc, dated 7th September 1905)

General principles laid down by the Government of India while issuing instructions to the Excise Committee appointed in 1905

- (10) One of the fundamental principles which the Government of India has laid down for Abkari management in the Presidency of Bombay is that the excise duty on country spirits should be brought up to a rate as nearly as possible equivalent to that fixed for the customs duty on imported spirits

Principles of  
taxation of  
country  
spirit

(Vide letter of G of I, F D, No 3088, dated 31st August 1875, quoted in the preamble to G R, R D, No 1833 of 22nd March 1876)

low rates

- (11) It is also a recognized principle of the Excise Department that country spirit should be taxed according to its alcoholic strength irrespective of cost of material and transport

(Vide G R, R D, No 4675, dated 2nd June 1892)

- (12) Another principle laid down by the Government of India in the matter of taxation of spirit is that imported spirits and "spirits" of Indian manufacture describing themselves by the names of imported liquors or obviously intended to give to the consumers the impression of being identical with them in character should be treated as of a class of spirit on which duty at the tariff rate should be charged and the plain Indian spirit and spirit spiced to meet a special native taste without any attempt at the imitation of imported liquor should be treated as spirit on which duty at the ordinary excise rate should be levied

(Vide G of I R No 1987 Exc dated 9th April 1906  
F D G R, R D, No 4484, dated 7th May 1906)

- (13) The tax on fermented toddy should be a reasonable and even impost on that article such as will neither encourage its abuse on the one hand nor prohibit its legitimate use on the other. Taxation on distilled spirit on the other hand should have regard to the establishment of the same excise duty everywhere on the same alcoholic strength

Policy re  
garding tax  
ation of raw  
toddy and  
distilled  
spirit.

(G R R D No 973 dated the 5th February 1886)

- (14) Government have directed that the objects which have to be kept in view in framing regulations for the taxation and control of toddy should be as follows —

Objects to be  
kept in view  
in regulating  
taxation and  
control of  
toddy

- 1 To encourage the drinking of unfermented toddy,

- 2 To enable fermented toddy to be purchased and consumed in moderation not in excess at a price which is not beyond the means of the people accustomed to drink it,
- 3 To prevent illicit distillation from toddy,
- 4 To prevent the consumption of toddy which has become deleterious and has been doctored or mixed with wholesome toddy in order to make it potable,
- 5 To restrict the regulations to the simplest form compatible with effective control so that they may easily be understood by the people,
- 6 To reduce offences to a minimum, and
- 7 To prevent undue growth of establishments so as to avoid harassing the people

(Vide G R, R D, No 4576, dated the 11th May 1909)

Sudden extreme enhancements of tree tax should be avoided

- (15) The Abkan Department should aim at avoiding enhancements and especially sudden extreme enhancements of the tree tax and pay careful attention to the interests in land which are affected by the enhancement of the tax following as closely as possible the principles laid down by Government in regard to land revenue

(G R, R D No 973 dated 5th February 1886)

*Vote*—In fixing the rate of tree tax the general productiveness of the trees in particular areas and the capacity of the people to pay are generally to be taken into consideration

Policy regarding the consumption and taxation of hemp drugs

- (16) The following is a summary of the orders passed from time to time by Government on the subject of their policy with regard to hemp drugs —

“Restraining the use and improving the revenue by the imposition of suitable taxation, ‘discouraging the consumption by placing restrictions on the cultivation, preparation and retail, and imposing on their use as high a rate of duty as can be levied without inducing illicit practices,’ ‘limiting the production and sale by a high rate of duty without placing the drug entirely beyond the reach of those who will insist upon having it,’ ‘restricting consumption as far as practicable, minimizing the evils and discouraging the use of the drug wherever it is a source of danger to consumers’ ”

(Vide para 32 of the Govt of India Resolution No 1369 Ex., Finance and Commerce Department, dated the 21st March 1895)

- (17) As regards the levy of duty on hemp drugs exported from British India to foreign countries the Government of India have laid down the following principle —

Principle as regards levy of duty on exports of hemp drugs to foreign countries

‘ These drugs are not articles of which the production should be encouraged in British India for consumption in other countries, and there is no necessity to make special arrangements to favour the exporter or the foreign consumer of such drugs by allowing the export to be made free of duty. A tax on the consumption in foreign countries of hemp drugs produced in British India may be regarded as in the case of opium, as a legitimate source of revenue ’

(Vide para 7 of letter No 3156 S R, dated the 28th July 1896, from the Government of India Finance and Commerce Department, embodied in G R, R D, No 6637, dated the 24th August 1896 )

## CHAPTER II

### SOURCES OF EXCISE REVENUE.

87. The excise revenue of the Presidency of Bombay is chiefly derived from —

Sources of excise revenue

I — *Foreign liquor*, that is, from —

- License fees for the privilege of selling, under the various kinds of licenses, foreign imported liquors and Indian made liquors excised at the tariff rates
- Duty on wines and spirits manufactured in India and excised at the tariff rate
- Receipts from commercial spirits including medicated wines
- Receipts from the vend fees on Foreign liquor

“ Imported by  
“ is levied  
“ the local  
“ accounts  
of this Presidency

II — *Country spirits*, that is, from —

- Duty on distillery spirits
- License fees for sale of distillery spirits
- Receipts from out stills.
- Profit on sale proceeds of liquor manufactured and supplied by Government to retail vendor



Sources of  
excise  
revenue

### III.—*Toddy or Country Fermented Liquors*, that is, from—

- (a) Tree tax receipts
- (b) License fees for the privilege of selling toddy at specified shops and at tree foot booths and for the sale of toddy by hawkers
- (c) Rent of Government toddy trees

### IV.—*Hemp drugs*, that is, from—

- (a) Duty levied on hemp drugs (ganja and bhang and in Sind charas) issued from central and bonded ware houses in this Presidency or imported from other Provinces
- (b) License fees for the privilege of selling intoxicating drugs under wholesale and retail licenses, and warehouse dues

### V.—*Opium*, that is, from—

- (a) Net gain on issues of excise opium
- (b) License fees for retail sale of opium

### VI.—*Miscellaneous*

Fines confiscations and other items

The revenue received under the above heads other than judicial fines is credited in the accounts to the Budget head "VI" Excise

*Note 1*—Judicial fines have been excluded by Bombay Abkari Act XII of 1912 (an Act further to amend Bombay Abkari Act V of 1878) from the scope of the definition of "Abkari Revenue" as given in section 3, clause (1) of the Act

*Note 2*—Government have directed that the receipts from the disposal by auction of the right of retail vend of excisable articles should be termed 'vend fees' in the public accounts and the departmental reports and returns, the use of the words "license fees" being restricted to realizations on account of shops disposed of on the fixed fee system

(G.O., R.D., No 1563, dated 15th February 1919)

## CHAPTER III

### LOCAL ADVISORY COMMITTEES

#### CONSTITUTION OF LOCAL COMMITTEES TO ADVISE ON THE NUMBER AND LOCATION OF LIQUOR SHOPS, ETC

Local  
Committees

Remarks of  
the Govern-  
ment of  
India  
regarding the  
formation  
of small local  
Committees

88. The Government of India having in their Resolution No 5086 Exc, dated 15th August 1907, desired that local opinion regarding the fixing of the number and sites of liquor shops should be consulted more systematically and recorded more definitely than has been the case hitherto, and suggested

1

20,000 or some other suitable figure to be fixed by the Local Government, and having further observed that the precise constitution of the Committees must in all cases be left to the discretion of the Local Government, there being no need for uniformity in this respect and that the extension of the system outside the larger towns was a matter which might also be left to the discretion of Local Governments, the Government of Bombay have passed the following orders —

Orders passed by the Government of Bombay

1. That the local Committee for the Presidency Town of Bombay should consist of the Collector as Chairman, the Commissioner of Police, the Municipal Commissioner and two members of the Corporation selected by the elected members from amongst themselves for each ward in turn

Regarding the Town and Island of Bombay

(G R, R D, No 10429, dated 13th October 1908)

- 2 (1) That it is not advisable to proceed at once to appoint local Committees in rural areas or in the smaller towns and that it is desirable that the working of the system in the larger towns should first be watched and from the experience gained materials may be expected to become available on which to form an opinion whether a Committee for each taluka or a separate Committee for each small town would be of real service
- (2) That 20 000 should be the approximate limit of population rendering the Municipality suitable for the appointment of a local Committee
- (3) That in constituting the Committees it is necessary to provide for the retention by the officers of Government of the responsibility of fixing the number and sites of liquor shops and therefore it is inexpedient that there should be a non-official majority on the Committee

Regarding the mofussil (Presidency Proper)

members. The Chairman of the Committee is further empowered to co-opt an additional non-official member from those classes of the Community which do not regard drinking *per se* as a vice. The power to be exercised only when the representation of these classes

(Vide G R, R D, No 14512, dated 1st December 1917)

Local  
Advisory  
Committees

Regarding  
the mofussil  
(Presidency  
Proper)

- (4) That the decision must rest with the Collector, and he will arrive at his decision after obtaining in Committee full information and advice from the official members on the administrative aspects of the case, and on the popular aspects from the non official members
- (5) That the Collector should, for the above reasons, himself be a member and the Chairman of the Committee, except in the case of Municipalities at a distance from head quarters, in which the Assistant or Deputy Collector in charge of the taluka should be the Chairman, when the Collector is not himself the Chairman, the Chairman will report to the Collector the result of the Committee's deliberations, and the Collector will pass his decision on this report
- (6) That the official members, other than the Chairman, should consist of the District Superintendent of Police or, in his absence, the Assistant or Deputy Superintendent of Police and of the City Magistrate, whether known specifically by that title or by that of Huzur Deputy Collector, where there is no City Magistrate, the Assistant or Deputy Collector in charge of the taluka, or, if he is Chairman, the Mamlatdar of the taluka should be a member of the Committee
- (7) That the Assistant Collector of Excise (now Superintendent of Salt and Excise) should in no case be a member of the Committee, he should ordinarily be required to attend its meetings in order to supply information, but should not be allowed to take part in the discussions
- (8) That in ordinary Municipalities there will be a sufficient number of official members and with the addition of two non-official members the Committee will consist of a Chairman and 4 members. In some Municipalities and local areas, however, it will be expedient to raise the number of members in order to meet the particular conditions obtaining in those areas, but in no case more than seven members required. Where it is necessary to add one more official member to the Committee, the officer selected should be the Cantonment Magistrate, the City Magistrate (or Huzur Deputy Collector) or the Assistant or Deputy Collector in charge of the taluka, according to circumstances
- (9) That the two or three non-official members of the Committee should be ordinarily non-official members of the Municipality elected from amongst themselves by such members. It is expedient that each local area, for which a Committee is appointed, should be

dealt with as a whole, not ward by ward or section by section

- 3 In accordance with the above principles Government have directed that the local Committees should be constituted in the following Municipalities in the manner set forth against each —

The Municipalities in which local Committees have been formed by Government.

Ahmedabad	{	Collector
Broach		City Magistrate (Huzur Deputy Collector)
Surat		Assistant or Deputy Collector in charge of taluka
	{	District Superintendent of Police
		Three non-official members
		Assistant Collector, Building Sites
Bandra	{	District Superintendent of Police
		Resident Magistrate, Bandra *
		Two non-official members
Godhra	{	Collector.
Thana		City Magistrate (Huzur Deputy Collector)
Dharwar		District Superintendent of Police
Bijapur	{	Two non-official members
Sholapur		
Satara		
Nasik	{	Assistant or Deputy Collector in charge of taluka
Dhulia		District Superintendent of Police
Hubli		Mamlatdar of taluka
Gadag	{	Two non-official members
Malegaon		
Belgaum City and Cantonment	{	The same as for Godhra, etc, with the addition of the Cantonment Magistrate and one non-official member from the Cantonment
Poona City	{	Collector
		City Magistrate
		District Superintendent of Police
	{	Two non-official members
Poona Cantonment and Suburban Municipality.	{	Collector
		Cantonment Magistrate
		District Superintendent of Police.
	{	Two non-official members, one from the Cantonment and one from the Suburban Municipality.

\* Substituted for "Mamlatdar, Salsette Taluka," by G.R., R.D., No 12625 of 11th December 1908

Ahmednagar City and Cantonment	{	Collector
	{	Cantonment Magistrate
	{	Assistant or Deputy Collector in charge of taluka
	{	District Superintendent of Police
	{	Three non-official members, two from Ahmednagar Municipality and one from the Cantonment

Matters on  
which local  
Committees  
have to  
express  
opinion

- 4 The Committees may be called on to give their opinions as to the maximum number of shops to be maintained in future in the local area, they may also be invited to propose the minimum number of shops required for that area. If they recommend reduction they should propose the stages by which the reduction should be carried out, and they should indicate what reduction and changes of site (if any) they regard as at once desirable. They may also give their advice on the question of closing hours, and if festivals and fairs take place within their limits on the question of temporary shops at such fairs and festivals.

Collector to  
convene a  
Committee  
whenever  
necessary

- 5 The Collector should convene the Committee or direct it to be convened whenever he deems it necessary and not less often than once in every three years.

Commissioner  
to dispose of  
Committees'  
recommendations

- 6 Reports of the results of the Committees' meetings and of the Collector's decisions thereon should be communicated to the Commissioner of Ahkari.
7. Any case which the Commissioner is unable to approve should be submitted to Government for orders.

(Vide G R, R D, No 10129 of 13th October 1908)

Local  
Advisory  
Committees  
in rural  
areas

- 8 [a] As regards rural areas, Government consider that the experiment of appointing Advisory Committees should be taken up only in those talukas which have a high incidence of consumption and give an average of more than one country spirit shop per 6,000 of population [a]. These conditions are fulfilled in the districts of Surat and Thana and in certain talukas of the districts of Broach, Panch Mahals, West Khandesh and Kolaba, [b] but the Panch Mahals must be excluded from consideration as the conditions there do not admit of the establishment of Advisory Committees [b].

[a]—[a] These instructions have been cancelled by G O, R.D., No 2853, dated 6th October 1920 and No 812 of 22nd March 1921.

[b]—[b] These orders have been modified by G M, R D, No L.C.—447 C., dated 10th October 1921, vide para 89 infra.

9	Accordingly local Committees are appointed in the town of Ratnagiri and in each of the following talukas —		Local Advisory Committees in rural areas
	District.	Talukas	
	Broach	1 Ankleshwar 2 Hansot 3 * Broach 4 * Amod 5 * Jamhusar 6 * Vagra	
		1 Choras Rander 2 Olpad 3 Bardoli including Valod 4 Jalalpur 5 Chikhli. 6 Bulsar 7 Pardi 8 Mandvi	
	Surat	1 Salsette 2 Bassem 3 Mahim 4 Dahanu 5 Umbargaon Petha	
		(In the absence of any local body two non-official members should be appointed by the Dahanu Taluka Local Board from persons resident in Umbargaon Petha. The official members will be the Collector, the Assistant or District Deputy Collector in charge of the Petha the District Superintendent of Police and the Mahalkari) (vide G R R D, No 1387, dated 5th February 1917)	
		6 Kalyan 7 Bhivndi 8 Murbad 9 Shahapur	
	Thana	10 Vada excluding Molkhada Petha	
		1 Nandurbar 2 Sakri 3 Taloda 4 Shahada 5 Shirpur	
	West Khandesh		

\*These additions were made by G O R D No 2852 dated 6th October 1909.

Local  
Advisory  
Committees  
in rural  
areas

District

Talukas

West Khandesh— <i>contd</i>	{	6	Navapur Petha
		7 *	Dhuha
Kolaba	{	8 *	Sindkheda
		1	Ahbag
		2	Pen
		3	Panvel
		4	Karjat
		5	Roha
		6 *	Mangaon
Ratnagiri	{	7 *	Mahad
		1 *	Chiplun
		2 *	Dapoli
		3 *	Khed
		4 *	Ratnagiri
		5 *	Sangmeshwar
		6 *	Rajapur
		7 *	Deogad
		8 *	Malwan
		9 *	Vengurla
		10 *	Mandangad Petha
Belgaum	{	11 *	Guhagar Petha
		1 *	Belgaum
		2 *	Khanpur
		3 *	Sampgaon
		4 *	Pnragad
		5 *	Athni
		6 *	Chikodi
		7 *	Gokak
Satara*	{	8 *	Hukeri
		1	The villages of Islampur, Vita and Vadu (The Committees appointed for the latter two villages were converted into taluka Committees and instead of a Committee for the village of Islampur a Committee was appointed for the whole of the Wnlwn Taluka ( <i>vide</i> G O R D, No 812, dated 22nd March 1921) Karad Taluka ( <i>vide</i> G O, R D, No 812, dated 22nd March 1921)

\* These additions were made by G O R D No 255 dated 6th October 1920

## District

## Talukas

Local  
Advisory  
Committees  
in rural  
areas

Satara—contd \*

These Committees should be constituted as follows —

Collector (*ex-officio* President)  
Prant Officer (*ex-officio* Vice President)

District Superintendent of Police  
or Assistant Superintendent  
of Police in charge of  
the Taluka (or in their  
absence the local Mamlatdar  
Police Inspector or Sub  
Inspector appointed by  
them)

Three or four non official mem-  
bers (G O R D No 812 dated  
29nd March 1921) who should  
be elected as follows —

(1) One non official Councillor  
chosen by the non official  
Councillors of each Munici-  
pality in the Taluka

(2) One non official member of  
the Taluka Local Board  
chosen by the non official  
members of the Board

(3) One representative of rural  
Co operative Credit Societies  
chosen by the Managing  
Committees of such Societies  
in the Taluka

Malegaon Taluka (excluding  
Malegaon Town)

The Committee should be consti-  
tuted as follows —

Collector Assistant Collector  
or District Deputy Collector  
in charge of the Taluka

District Superintendent of  
Police  
Mamlatdar

Four members representing  
the Taluka Local Board  
(vide G O R D No 812  
dated 22nd March 1921)

Nasik\*

Sholapur\*

Sholapur District (excluding Shola-  
pur City)

\* These additions were made by G O R D No 485, dated 6th October  
1920



Local  
Advisory  
Committees  
in rural  
areas

# 10 The Committees should be constituted as follows.—

District	Talukas
Ratnagiri	<p>The Collector. The Assistant Collector or District Deputy Collector in charge of the taluka The District Superintendent of Police Two non-official members. (These two non-official members should ordinarily be non-official members of the Ratnagiri Municipality elected from amongst themselves by such members)</p>
Taluka Committees	<p>The Collector The Assistant Collector or District Deputy Collector in charge of the taluka The District Superintendent of Police The Mamlatdar. Three members representing the Taluka Local Board and each Municipality within the taluka which has an Advisory Committee of its own</p>

# 11 The local Committee system was extended from the year 1917 to all the talukas of the East Khandesh District as follows —

District	Talukas
East Khandesh	<p>1 Jalgaon 2 Yawal 3 Raver 4 Bhusawal, including Edalabad Petha 5 Amalner, including Parola Petha 6 Erandol 7. Chopda 8 Chabgaon 9 Pachora, including Bhadgaon Petha 10 Jamner.</p>

12 The reasons which render Excise Advisory Committees unnecessary and undesirable for rural areas in which they do not exist at present are —

Reasons which render Excise Advisory Committees unnecessary in rural areas

(1) a backward population, from among the drinking classes in which persons who would represent their requirements on the Committees could not be found,

(2) the presence of illicit distillation, or

(3) a low consumption, which shows no tendency to rise

(Sub paragraphs 8, 9 and 10 were added by G R, R D, No 584, dated 21st January 1913, and amended by G R, R D, No 1387, dated the 5th February 1917, and by G O, R D, No 2852, dated 6th December 1920, and sub paragraphs 11 and 12 were added by G R, R D, No 1387, dated 5th February 1917)

89. Government consider that Advisory Committees are unnecessary for any of the rural areas in the Ahmednagar District (*vide* G R, R D, No 1387, dated 5th February 1917) Similarly Government think that the Panch Mahals District is hardly sufficiently advanced to justify the appointment of an Advisory Committee in it (*vide* G R, R D, No 2852, dated the 6th October 1920) The latter order was, however, modified by Govt Memo No 447 C, dated 10th October 1921 in which Government decided that Excise Advisory Committees should be appointed in the Panch Mahals and Kaira Districts

Advisory Committees in rural areas in Ahmednagar Panch Mahals and Kaira Districts

90. Government have ruled that it is not intended that there should be a Committee in every taluka. The Collector has discretion not to form Committees in any taluka where the liquor question is unimportant

Committees need not be established in every taluka

(*Vide* G O, R D, No 1564, dated 9th June 1921)

91. Government have not accepted the proposal to form an Advisory Committee for the whole district (*vide* G O R D No 1564 dated 9th June 1921) Government also consider that the substitution of sub-divisions for talukas as the jurisdictional area for Advisory Committees is open to objection (*vide* G O, R D, No 2852 dated 6th October 1920) as any larger area would render it impracticable for members to have that intimate knowledge of local conditions which is necessary for the proper exercise of their functions

Advisory Committee for the whole district not accepted. Substitution of sub-divisions for talukas as jurisdictional area open to objection

(*Vide* G O, R D, No 812, dated 22nd March 1921)

Decisions of the Collectors passed on the recommendations of the local Committees to be notified

92. Government have directed that the decisions passed by the Collectors on the recommendations of the local Committees which are approved by the Commissioner should be notified by the Collectors in their districts. The same procedure should be followed in the case of the decisions of the local Committees in the Town and Island of Bombay

Result of the action of the Committees to be noticed in Annual Administration Report

The Commissioner should notice the result of the action of the Committees in the Annual Administration Report of the Excise Department

(Vide G R, R D, No 1834 of 20th February 1909)

Committees to be consulted when it is proposed to transfer a license from one locality to another

93. Government have directed that as a rule the Collector should consult the Committees in regard to the location of liquor shops when it is proposed to transfer a license from one locality to another

(Vide G R, R D, No 5940 of 1st July 1910)

Appointment of Advisory Committees in Ahmedabad, Kaira Panch Mahals and Kanara rural areas

94. The following Excise Advisory Committees have been appointed in the Ahmedabad Kaira Panch Mahals and Kanara Districts —

*Ahmedabad District\**

No	Taluka	Strength of the Committee
1	Dholka	Prant Officer, Chairman Mamlatdar District Superintendent of Police or Assistant Superintendent of Police Three members from Taluka Local Board
2	Sanad	Prant Officer, Chairman Mahalkari District or Assistant Superintendent of Police Three members from Taluka Local Board
3.	Gogho	The same as at No 2
4	Modasa	Do do
5	Dhanduka	The same as at No 1
6.	Viramgam Municipality	Prant Officer Mamlatdar District Superintendent of Police or Assistant Superintendent of Police Three members from the Viramgam Municipality

No	Taluka.	Strength of the Committee	
7	Viramgam Taluka	The same as at No 1	
8	Prantij	Do	do
9	North Daskroi	Do	do
10	South Daskroi	Do	do

(Vide Collector of Ahmedabad's No XAD 6 dated the 25th November 1921 and the Commr's Memo No 1371/19 dated 16th December 1921 to Govt R D)

#### *Kaira District*

No	Taluka.	Strength of the Committee	
1	Matar	Collector (President) Assistant or Deputy Collector in charge of the Taluka (Vice-President) District Superintendent of Police (to be represented in his absence by the Assistant or Deputy Superintendent of Police in charge of the Taluka or the local Police Inspector or Sub Inspector) Mamlatdar Four members representing the Taluka Local Board	

(Vide Collector of Kaira's No XAD 38 dated the 20th March 1922)

2	Kapadvanj	The same as above except the last item which should be as follows — Three members representing the Taluka Local Board One member representing the Kapadvanj Municipality	
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(Vide Collector of Kaira's No XAD 38 dated the 31st March 1922)

3	Borsad	The same as at No 1 except the last item which should be as follows — Three members from the Taluka Local Board One member representing the Borsad Municipality	
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(Vide Collector's No XAD-38 dated the 5th April 1922)

No	Taluka.	Strength of the Committee.
4	Nadiad Taluka	The same as at No 1 except the last item which should be as under — Three members from the Taluka Local Board and one member representing the Mahudha Municipality

(Vide the Collector's No X A D 38, dated 5th April 1922 )

5	Nadiad City Municipal area	The same as at No 1 except that the three non-official members will be elected by the Nadiad Municipality
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(Vide Collector's No X A D 38 dated the 5th January 1922 )

6	Anand	The same as at No 1 except the last item which should be as follows — Two members representing the Taluka Local Board, one member representing the Anand Municipality and one member representing the Umreth Municipality
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(Vide Collector's No X A D 38, dated 7th April 1922 )

7	Mehmedabad	The same as at No 1 except the last item which should be as shown below — Two members representing the Taluka Local Board one member representing Mehmedabad Municipality and one member representing the Kaira Municipality
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(Vide Collector's No X A D 38, dated the 7th April 1922 )

#### *The Panch Mahals*

No	Taluka.	Strength of the Committee
1	Godhra (excluding the Municipal area and	1 Collector 2 Assistant Collector or District Deputy Collector in charge of the Taluka

No	Taluka.	Strength of the Committee
2	Kalol Taluka .	3 District Superintendent of Police 4 Mamlatdar 5 Four non-official members of the Taluka Local Board
3	Dohad Taluka .	1 Collector 2 Prant Officer 3 District Superintendent of Police 4 Mamlatdar 5 One member of the Dohad Municipality and three non official members of the Taluka Local Board
4	Halol Mahal	1 Collector 2 Prant Officer 3 District Superintendent of Police 4 Mahalkari 5 One non official member of the Halol Sanitary Committee, one non official member of the Kanjar Sanitary Committee and two non official members of the Taluka Local Board Kalol (elected from the Halol Group)
5	Jhalod Mahal	The same as at No 3 except the last item which should be as follows — One non-official member of the Lamdi Sanitary Committee, one non-official member of the Jhalod Sanitary Committee and two non-official members of the Taluka Local Board, Dohad (elected from the Jhalod Group) The District Superintendent of Police has been empowered to appoint the local Police Inspector or Sub Inspector to represent him at meetings which he cannot himself attend in accordance with G O , R D , No 812, dated 22nd March 1931.

(Vide correspondence ending with the Commr's No 1371, dated 4th February 1922, to Govt.)

*Kanara District*

No	Taluka	Strength of the Committee
1	Karwar	The Collector (Chairman) The District Superintendent of Police The Huzur Deputy Collector The Mamlatdar Three members from the Taluka Local Board One member from the Karwar Municipality
2	Hahyal	The Collector, Chairman The District Superintendent of Police The Assistant Collector The Mamlatdar Three members elected by Taluka Local Board One member elected by the Hahyal Municipality

(Vide Collector of Kanara's No X A D 12 dated the 12th May 1922 Govt Memo, R D, No 447 C, dated the 7th June 1922)

*Sholapur District*

Appointment of Taluka Advisory Committees in Sholapur District

95 Taluka Advisory Committees have been appointed in the Sholapur District as shown below —

Taluka	Officials	From T L P	From Municipalities	From N A Committees
Sholapur (excluding city)	4	4		
Madha	4	2		2
Barsi	4	3	1	
Karmala	4	3	1	
Pandharpur	4	3	1	

The District Superintendent of Police is empowered to appoint local Police Inspectors and Sub Inspectors to represent him at the meetings in cases of his inability to attend

(Vide Collector of Sholapur's No X A D -24, dated 19th April 1922)

*North and South Salsette in the Thana and Bombay  
Suburban Districts*

96 In modification of the orders contained in G R , R D No 584, dated 21st January 1913, the following local excise Advisory Committees have been appointed for the North and South Salsette Talukas —

Appoint-  
ment of  
local Ad-  
visory Com-  
mittees in  
the North  
and South  
Salsette  
Talukas

In the case of North Salsette the four non-official members should represent the Taluka Local Board as there is no Municipality except Thana for which there is already a separate Committee. In the case of South Salsette two should represent the Taluka Local Board and one each the Kurla and Ghatkopar Kiroi Municipalities, the official members being the Collector, the Sub Divisional Officer District Superintendent of Police and the Mamlatdar

(Vide G O , R D , No 857, dated 28th March 1921 )

97 Government have directed that local Committees should be appointed in the province of Sind on the lines laid down in Government Resolution Revenue Department, No 10429 dated 13th October 1908, and that orders issued in paragraph 7 of the Resolution (see paragraph 88) as well as those issued in Government Resolution Revenue Department No 1834, dated 20th February 1909 (see paragraph 92) should be made applicable to Sind

(Vide G R , R D , No 2087 of 27th February 1909 )

98 Local Advisory Committees, constituted as follows have been appointed in the province of Sind —

Constitution  
of local  
Committees  
in principal  
towns in  
Sind

*Karachi*

- 1 The Collector of Karachi (Chairman)
- 2 The District Superintendent of Police
- 3 The City Magistrate
- 4 The President, Karachi Municipality
- 5 & 6 Two other representatives of the Municipality
- 7 A representative of the Honorary Magistrates
- 8 A representative of the Temperance League
- 9 A representative of the Sind Medical Union

*Hyderabad*

- 1 The Collector of Hyderabad (Chairman)
- 2 The District Superintendent of Police
- 3 The City Magistrate
- 4 The President, Hyderabad Municipality
- 5 & 6 Two other representatives of the Municipality
7. " " " " " "
8. " " " " " "
9. " " " " " "



*Sukkur*

- 1 The Collector of Sukkur (Chairman)
- 2 The District Superintendent of Police
- 3 The City Magistrate
- 4 The President of Sukkur Municipality
- 5 & 6 Two other representatives of the Municipality
- 7 A representative of the Honorary Magistrates
- 8 A representative of the Temperance League
- 9 A representative of the Town Panchayat

*Shikarpur*

- 1 The Assistant Deputy Collector, Shikarpur (Chairman)
- 2 The City Magistrate
- 3 The Inspector of Police
- 4 The President of Shikarpur Municipality
- 5 & 6 Two other representatives of the Municipality
- 7 A representative of the Honorary Magistrates
- 8 A representative of the Temperance League
- 9 A representative of the Town Panchayat

*Rohri*

- 1 The Assistant Deputy Collector Rohri (Chairman)
- 2 The Resident Magistrate
- 3 The Inspector of Police
- 4 The President Rohri Municipality
- 5 & 6 Two other representatives of the Municipality
- 7 A representative of the Honorary Magistrates
- 8 A representative of the Temperance League
- 9 A representative of the Town Panchayat

*Larkana*

- 1 The Collector of Larkana (Chairman)
- 2 The District Superintendent of Police
- 3 The Resident Magistrate
- 4 President of the Larkana Municipality
- 5 & 6 Two other representatives of the Municipality
- 7 A representative of the Honorary Magistrates
- 8 A representative of the Temperance League
- 9 A representative of the Town Panchayat

*Jacobabad*

- 1 The Deputy Commissioner, Upper Sind Frontier (Chairman)
- 2 The District Superintendent of Police
- 3 The Resident Magistrate, Jacobabad
- 4 The President of the Municipality
- 5 & 6 Two representatives of the Municipality
- 7 A representative of the Panchayat
- 8 A representative of the Temperance League

(Commr in Sind's No 732, dated 15th October 1921, and  
G R, R D, No 14512, dated 1st December 1917)

## CHAPTER IV

## NUMBER AND LOCATION OF SHOPS

PROCEDURE REGARDING THE OPENING OF NEW LIQUOR SHOPS AND TRANSFER OF THE EXISTING ONES FROM ONE SITE TO ANOTHER AND ORDERS REGARDING DIMINUTION IN THE EXISTING NUMBER OF SHOPS, ANNUAL ALLOTMENT OF LICENSES, GRANT OF NAUKARNAMAS, ETC

*Town and Island of Bombay*

99 In the Town and Island of Bombay when an application is presented to the Collector of Bombay for the opening of a new shop or for the transfer of existing one from one site to another, the following procedure, as ordered by Government from time to time, should be adopted before the application is granted —

Procedure regarding opening of new shops in the Town and Island of Bombay

- (1) Printed notices of all such applications should be posted upon a conspicuous place outside the Collector's office, upon the front wall of the premises in which it is proposed to establish a shop, and in conspicuous places

days from the date of the notice

(See G R , R D , No 7764, dated 3rd October 1896 )

- (2) Bataki should be beaten in the street where the proposed shop is to be opened, making the residents thereof thoroughly acquainted with the proposed opening of the shop

(See G R , R D , No 9653 dated 1st December 1896 )

- (3) All persons living within a radius of 100 yards of the proposed place should be consulted whether they have any objections to the shop being established

(See G R , R D , No 3021, dated 11th April 1905 )

- (4) A period of 14 days should be allowed for appeal to the Commissioner of Customs, Salt and Excise when the grant of licenses to open and transfer a liquor shop in any locality has been opposed before the Collector

(See G R , R D , No 3021, dated 11th April 1905 )

- (5) When all necessary inquiries are made, and if the Collector thinks that there is no objection to the application being granted, the application should be sent to the Commissioner of Police, Bombay, for his opinion as to whether there is any local or other objection on Police grounds to the grant of the license or to the transfer of the shop applied for. That officer should make the

necessary inquiries and communicate to the Collector his opinion reporting that there are or are not objections on Police grounds

- (6) The Collector should then consult the local Committee and follow the procedure laid down in paragraph 88.

*Note* —In the case of a transfer of a shop beyond 200 yards in the same municipal ward, the Commissioner has ruled that the limit of 200 yards may be taken as a figure for general guidance and need not be strictly adhered to, if in the Collector's opinion the locality may be considered to be the same

(Commr's No 563, dated the 27th March 1923)

Procedure  
regarding  
opening of  
new shops  
in the  
mofussil.

100. Under the Government Resolutions quoted in the margin, the previous sanction of the Commissioner of Customs, Salt and Excise or the Commissioner in Sind, as the case may be, must be obtained for the establishment of new shops or for the transfer of existing ones for the sale of country liquor (including toddy), foreign wines and spirits and intoxicating drugs in their respective charges. But before applying for the Commissioner's sanction each Collector has to follow the procedure ordered by Government Resolution, Revenue Department, No 8281, dated the 30th October 1889, viz —

No 4833, dated 28th September 1871, No 1062, dated 7th March 1872 (Nairne's Hand Book, page 302, third Edition)

- (1) To carefully consider the application made by the farmer, or other persons in all its bearings such as the proximity of other shops at the locality, the distance of the village from the neighbouring foreign territory where liquor is easily procurable and the chances whether, if a shop were not opened, the people could resort to illicit distillation or smuggling
- (2) To ascertain the population of the village, the caste of the villagers and their general character as to drinking propensities and crime
- (3) To ask the opinions of the village people themselves as to whether they want a shop opened there
- (4) To post up notices printed in English and in the local vernacular regarding the opening of a new shop or the transfer of the existing one from one site to another in the Collector's office and in the vicinity of the proposed shop

(See G R, R D, No 2358, dated 10th April 1901, and Commr. of Ahkari's Circular No. 4747, dated 17th August 1901.)

- (5) Whenever it is found that the inhabitants of the locality are opposed to the opening of the shop and the expression of their opinion is genuine or that they are, as a rule, people whom facilities for drink

would lead to crimes of violence the permission asked for should be refused

- (6) If the Collector is satisfied after making the above inquiries that the shop asked for is necessary, he should consult the local Committee, if any, appointed for the town, village or cantonment concerned (please see paragraph 88), and report to the Commissioner the circumstances of the case, the Committee's recommendations and his own decision in the matter, and ask for permission to open or transfer the shop as the case may be

(See Commr's Circular No 6236, dated 21st December 1895, as amended by Government Orders in paragraph 88)

*Note*—In areas in which the auction system has been applied no shops should be opened for the sale of liquor at fixed fees without the permission of Government

(Commr of Excise No 881, dated 25th June 1919)

### *Intoxicating Drugs Shops*

101. As regards opening intoxicating drugs shops, the Commissioner's previous sanction should also be obtained, regarding the opening of intoxicating drugs shops. the orders contained in paragraph 63 (e) of the Government of India Resolution No 1369 Ex, dated 21st March 1895, being followed. This paragraph is transcribed below for ready reference —

"In municipal towns the Governor General in Council considers that no shop for the sale of hemp drugs should be opened without consulting the Municipal Committee and rural centres, notice of the intention to open a shop should be given and any objection to the establishment of a shop which may be brought forward should be considered, no shop being opened unless there is a real demand for the drug"

(Vide Abkari Commr's Circular No 6236, dated 21st December 1895)

### *Temporary Shops*

102 Temporary licences for the sale of country or foreign liquors or intoxicating drugs which are wanted without delay may be given by the Collector or other officer authorized by the Commissioner. In districts where shops are required at fairs and festivals the Collector should follow the instructions laid down in paragraph 103 below.

(See Commr's Circulars Nos 6236 and 5241, dated 21st December 1895 and 20th August 1909, respectively)

Sale of country spirit at fairs and festivals

103 Government have directed that arrangements for the sale of country spirit at fairs and festivals should be as follows —

Where the custom of closing shops altogether during the Moharram and Holi festivals exists it should be maintained. Elsewhere it is desirable that shops should be closed during these festivals at 7 p.m. No special hour need be prescribed for other festivals.

*Note* — Government have directed that liquor shops in municipal areas should be closed on Holi and Moharram Public Holidays *vide* paragraph 119 *infra*.

With reference to fairs the general principle should be that shops should not be set up at them and where it has been the custom to allow such shops the matter should be reconsidered with reference to the question whether the fair is attended chiefly by persons of the non-drinking or the drinking classes. If the former the shops should be discontinued in future and in no case should a shop be allowed at a fair which has not had one in the past.

(G. R. R. D. No 7714 of 7th August 1909 and the Commr's Circular No 5241 of 20th August 1909.)

*Note* — The Collector should inform all the Excise Officers in the districts in advance of the dates of all fairs at pilgrimages to places in his district at which any large number of people is expected to assemble (Commr's Circular No. Ex. G—145 dated 19th February 1915).

Procedure regarding opening of new shops etc. in Sind

104 In Sind the number of shops for each district has been fixed by the Commissioner in Sind, and no new shop is opened unless the necessity for it is proved to his satisfaction. The following instructions have been issued by the Commissioner in Sind for the guidance of the officers concerned in the matter of disposal of applications for the opening of new shops or for the transfer of the existing ones from one site to another —

Opening of new shops

- (1) That notices should be posted on the buildings intended to be used as a shop and also at the Police Station for the information of the residents.  
(Commr's No C 448, dated 13th July 1901.)

Re-opening of old shops

- (2) That the Commissioner's sanction should be obtained in all cases where existing licenses have not been renewed for a long time.  
(Commr's No C 674 dated 4th September 1900.)

- (3) That the Collector should himself or sanction the change of the same (or village)

in the location of a liquor shop. In sanctioning such changes the local feeling should receive due consideration (Commr's Nos 1208 and C 372 dated

respectively, the 4th April 1888 and 9th June 1902 )  
The orders laid down in paragraph 88 regarding the consultation of local Committees should also be carried out

105. Government have ordered that when dealing with the subject of the number and distribution of shops the Commissioner should bear in mind that it is essential that reductions in the number of licensed shops should not be undertaken without very careful examination of the local conditions and should not be sanctioned unless there are satisfactory grounds for believing that the closure of a shop will not lead to a mere conversion of licit into illicit consumption but will truly conduce to a decrease in total consumption

In reducing number of shops local conditions to be carefully examined by the Commissioner (Presidency pro per and Sind)

(Vide G R , R D , No 9747 of 25th September 1908 )

106. Government have directed that the Commissioner of Abkari should bear in mind the expediency of diminishing the number of liquor shops wherever diminution may be possible, without the risk of inciting the sale of illicit liquor, especially in the towns where the rate of consumption is high

Desirability of diminishing the number of shops

(See G R , R D , No 5641, dated the 13th July 1892 )

107. The Collectors are desired in the Commissioner of Customs, Salt, Opium and Abkari's Circular No 3003, dated the 15th May 1905, that the following orders of Government on the subject of location of existing shops conveyed in their memorandum No 3021, dated the 11th April 1905, R D , should be attended to in future, the previous sanction of the Commissioner being obtained to the transfer or closing of any shop —

Orders regarding location of existing shops

"That the sites of existing shops should be periodically examined in order to ascertain whether their maintenance in their present localities is desirable or not and that in deciding on such desirability or otherwise it shall be held that the retention of an established shop on its existing site is not, as a general rule, to be allowed if the location of a new shop on that site would be refused "

108 The Collectors are authorized subject to the sanction of the Commissioner in Sind or of the Commissioner of Customs, Salt and Excise in the Presidency proper to take on lease for short terms premises as liquor shops in places where there is a difficulty of obtaining suitable accommodation otherwise and rent them to licensees

Collectors authorized to take on lease and rent premises as liquor shops where suitable accommodation is not available.

(G R, R.D , No 5275 dated 31st May 1911 )

*Annual allotment and preparation of licenses, etc*

Instructions  
for the an-  
nual allot-  
ment and  
preparation  
of retail shop  
licenses in  
the Presi-  
dency proper

109. The following instructions have been issued by the Commissioner of Customs, Salt and Excise to Collectors, to be followed as far as local conditions will permit, for the annual allotment and preparation of retail shop licenses —

It is for the Commissioner to decide in what towns and villages there shall be shops for the sale of liquor, hemp drugs or opium and how many in each, and, where there are more than one of the same sort in a town or large village, the quarter in which each should be, but the exact street or house he leaves to the District Officers to be settled by them in consultation with the licensing Committees, where they have been appointed

2 The Collector may submit proposals for changes in the sanctioned list at any time, but should submit his final proposals so that the Commissioner can pass orders on them before January 31st<sup>[a]</sup> of each year, and if none are made before then it will be understood that they are to be the same as in the current year

3 The Commissioner will inform the Collector before January 1st<sup>[b]</sup> or as soon as possible after the orders of Government are received of the terms and conditions on which shop licenses for country liquor, hemp drugs and opium in districts where the separate shop system prevails, are to be given out for the period commencing on the 1st of April<sup>[c]</sup> following. If the Collector considers that the Superintendent of Salt and Excise should be present when the shops are auctioned or otherwise allotted he should consult the Collectors of the other districts in the Superintendent's charge, and arrange to have such dates fixed as will enable him to attend in all the districts when the Collector desires his attendance, and should issue his notices accordingly. The dates fixed should be at least a week apart, and it will be convenient if the Collector arranges to hold the sales of the shops of each sort on consecutive days

4 As soon as a bid is approved or a shop allotted at a price fixed by the Collector, the purchaser shall pay the amount required by the conditions of the published notice and the license and counterpart agreement shall be at once prepared and signed by the Collector and purchaser respectively

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[a] May 31st  
[b] May 1st  
[c] August } for petty shops except in Patnagiri and Kanara  
(Coast)

[\*] Provided that when for any reason the auction has been stopped and the shop has been disposed of by selection by the Collector under standing orders the license and the counterpart shall be executed not earlier than seven days after the date on which the Collector's selection has been made and communicated to the parties who bid at the auction [\*]

5 If it is not possible to fill in the particulars of the building, in which the shop is to be held, they can be left blank for the time but must be filled in before the license is delivered to the purchaser

6 When the license and counterpart have been signed, if the sum paid is not less than the first or only instalment required by the license, a security bond has been signed and the particulars of the building have been filled in, the Collector will deliver the license at once to the licensee and will retain the counterpart in his records [b] or it may be kept in the taluka office if that is more convenient [b]

at once the Collector will send to the Inspector or Sub-Inspector or at his discretion to the Mamlatdar of the taluka, who after satisfying himself by inspection of the receipt that the first or only instalment has been paid, and a security[\*] bond given, will enter the particulars of the building, initial them in the license and take the licensee's signature on them in the counterpart, deliver the license to the licensee and return the counterpart with the security bond to the Collector for record

8 It is not necessary that the licenses and counterparts should be sent through the Superintendent of Salt and Exise, nor the counterparts returned through him

(Vide Commr.'s Circulars No 6759 of 26th October 1909 and No 7704 of 14th December 1909 as now modified in accordance with changes subsequently made)

[\*]-[\*] This addition has been made as per Commr's No 3750 of 2nd June 1911

[b]-[b] These words have been added by the Commr's Circular No 7704 of 14th December 1909

[\*] The Commissioner has ordered that the security required by the first clause of the license may be taken in the shape of a deposit, equal to 1/10th of the license fee where this is preferred to a bond with sureties and this deposit may be returned if a bond with sureties is afterwards given

(Commr's Circular No 7704 of 14th December 1909)





- (d) persons whose licenses or *naularnamas* have been previously cancelled;
  - (e) persons on a patil's list of convicted persons or bad characters,
  - (f) persons, if any, debarred by the terms of the license
- Provided that in the case of persons falling under (c), (d) or (e) above, the disqualification may, at any time, be removed by a written order of the Collector or of the Assistant Collector of Excise (Superintendent of Salt and Excise)

7 Where the charge of an Inspector and Sub Inspector is so extensive the Collector will decide who is to exercise these powers either for the whole charge or separate portions of it. Every *naularnama* should, so far as practicable, be either countersigned or disapproved within one month after it has been granted.

8 Where an Inspector or Sub Inspector has refused to countersign a *naularnama*, the licensee may appeal to the Assistant Collector (Superintendent of Salt and Excise) or the Inspector.

9 Every Inspector and Sub Inspector shall keep a list of persons disqualified under paragraph 6 (c) and (d).

10 The term "Inspector" includes Distillery or Warehouse Inspector.

(Commr's Circular No 4347, dated 7th June 1913)

## CHAPTER V

### FORMS AND CONDITIONS OF LICENSES

ORDERS REGARDING FORMS AND CONDITIONS OF LICENSES, AND SUSPENSION AND CANCELLATION THEREOF, AND CLOSURE OF SHOPS FOR THE SAKE OF PUBLIC PEACE AND ORDER

111. Government have under the powers vested in them by section 30 of the Bombay Abkari Act 1878, sanctioned various forms and conditions of licenses for the manufacture and vend of excisable articles.

112. Section 30 was amended by Bombay Act XII of 1912 to admit of interest being charged in default of payment of sums due by a holder of a license, permit or pass and to enable the Commissioner to fix the terms of permits and passes.

113. Government have directed that all Abkari licenses (with the exception of toddy licenses of all kinds) should continue to be granted for the financial year, that is to say, from April to March and toddy licenses for the revenue year.

financial year as the case may be, in different districts mentioned in paragraph 324 *infra*

(G O , R D , No 6685, dated 27th November 1922 )

Provision to be made in licenses for securing to Government benefit of enhanced taxation

114 Government have directed that specific provision should be made in the licenses for the sale of country spirit, opium and intoxicating drugs in order to secure to Government the benefit of enhanced taxation by preventing large removals of excisable articles in anticipation of a rise in duty. There will thus be no difficulty in recovering the difference between the old and new rates of taxation in respect of stocks

any orders which may be issued with reference to imported liquors. The case of intoxicating drugs exported to places outside the Presidency should be dealt with by refusing permits for excessive amounts exported in anticipation of a rise of duty

(Vide paragraph 6 of Government Resolution, Revenue Department No 4789, dated 17th April 1917 )

Forms of licenses not to be submitted to Government unless they embody changes

115. Government have directed that licenses need not be submitted for their sanction unless they embody changes of the forms in force

(Vide G R , R D , No 3712, dated 15th July 1879 )

Close adherence to conditions of licenses to be insisted upon

116. The Commissioner is to require in all cases close adherence to the conditions sanctioned by Government and prescribed in the licenses issued under the Abkari Act

(See G R , R D No 7960 dated 19th October 1889 )

#### *Suspension and cancellation of Licenses*

Object of the revised provisions of section 32 of the Act regarding cancellation of licenses

117. Section 32 was amended by Bombay Act XII of 1912 to permit of the suspension of a license where it is not necessary to cancel it, in cases of default. The cases in which a license may be cancelled on account of the conviction of the licensee for an offence have been restricted to offences under the Abkari Act or to cases in which the holders thereof are convicted *inter alia* of any cognizable and non bailable offence, or any offence under the Indian Merchandise Marks Act 1889, or of any offence punishable under sections 482 to 489 (both inclusive) of the Indian Penal Code, 1860, or of any offence punishable under No 6 of the Schedule to section 167 of the Sea Customs Act, 1878, as it was considered that the phrase "any criminal offence" which occurred in the original Abkari Act was unnecessarily

severe The second sub section of this section and section 32 A were inserted to provide for cancellation at the same time of other licenses granted to such person under the Abkari and Opium Acts and for the case where cancellation is necessary for other reasons

118 Cancelled licenses (cancelled under section 32 of the Abkari Act) should not be restored as an act of favour except on a special agreement by the licensee that he will not seek further redress and that he admits the restoration to be an act of grace

(See G L. No 365 dated 21st January 1861 )

the license the Permanent Secretary of Legal Affairs to the Government of Bombay has in his Memo No 460 dated 24th February 1921 recorded the following opinion —

The sureties guaranteed to discharge the liability of the con

(G O, P D No 663 dated 11th March 1921 )

### *Closure of shops for the sake of public peace etc*

119 Government have directed that liquor shops in municipal areas should be closed on Holi and Moharram public holidays

(G R, R D No 1459 C dated 10th April 1922 )

Note — The expression liquor shops includes foreign liquor shops. It should not be understood as including toddy shops or booths

(Comm of C S and Exc Circular No 163—16/1 dated 29th July 1922 )

120 In Government Resolution General Department No 3776, dated the 2nd July 1887 Government have directed that the Collector of Bombay should issue notices under section 42 of the Bombay Abkari Act 1878 for closing of all shops in which liquor is sold by retail for the last three days of the Moharram. This order has since been modified as follows. All liquor shops should be closed in Bombay City for one day only during the Moharram and Holi Holidays unless it is considered necessary to close them for a longer period in the interests of public peace and order (G R, R D No 1459 C dated 15th February 1923 and No 1459 C dated 24th July 1923)

Note — Licenses for the wholesale sale of liquor or drugs cannot be closed under this section (Take the opinion of the Advocate General recorded in his No 5 dated the 13th October 1887 referred to in G L. C D, No 3776, dated the 2nd July 1887 )

## CHAPTER VI

## COUNTERPART AGREEMENTS AND SECURITIES

COUNTERPART AGREEMENTS TO BE EXECUTED AND  
SECURITY TO BE GIVEN BY LICENSEES

Licenses not  
required to  
be stamped

121. Licenses under the Bombay Abkari Act do not require to be stamped

*Note*—The Commissioner has directed, with reference to G R R D No 3174 dated the 19th May 1888 that a one anna stamp should be required in respect of applications for licenses

(Commr's No 7641, dated the 26th November 1907)

Stamp not  
required for  
counterpart  
agreements

122. Counterpart agreements executed under section 31 of the Bombay Abkari Act, 1878, are exempted from the duty chargeable

(G R, R D, No 11598, dated 19th December 1912)

Form of  
counterpart  
agreement

123. The form prescribed by Government in G R, R D, No 3030, dated 4th December 1879, for counterpart agreements to be executed by Excise contractors in cases in which no security deposits are demanded is as follows—

"I \_\_\_\_\_ in consideration of the Collector of \_\_\_\_\_ granting to me a license under the Bombay Abkari Act, 1878 for the wholesale (or retail) vend of \_\_\_\_\_ in the district or Mahal of \_\_\_\_\_ for the period of \_\_\_\_\_

commencing from the \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_ and ending on the \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_, both days inclusive, do hereby agree with the said \_\_\_\_\_ to all the conditions written and expressed in the said license, a copy of which is subjoined hereto"

(G R, R D, No 1583, dated 18th February 1914)

Counterpart  
agreements  
must be at  
tested

124. Counterpart agreements executed by Abkari Contractors under section 31 of the Bombay Abkari Act, 1878, must be attested

(G R, R D, No 1583 dated 18th February 1914)

Counterpart  
agreements  
not required  
from the  
employee of  
a farmer  
holding a  
tapping  
license

125. Section 31 of the Abkari Act V of 1878 does not require the execution of a counterpart agreement in conformity with the tenor of every tapping license issued to each employee of a farmer holding a license to tap. Section 31 only requires a counterpart agreement to be executed by a person taking out a license for the manufacture or sale of liquor or intoxicating drug under the Act

(G R, R D, No 689, dated 27th January 1891)

*Note*—The Remembrancer of Legal Affairs is of opinion that under section 30 of the Abkari Act licensees to whom section 31 does not apply can be required to execute counterpart agreements and to give security. When security is required and given there is sufficient consideration both for the benefit of the license holder and his sureties to render it valid under the general law applicable to contracts

(O R, R D, No 4769 dated 17th September 1911)

126. When the security required by the Collector under Section 31 of the Bombay Alien Act 1878, is a security bond such bond must be stamped in accordance with Article 77 of Schedule I of the Stamp Act, 1899.

(G. R., R. D., No. 347, dated 2nd October 1922)

The Standard Form of security bond to be taken from sureties of Alien licensees sanctioned by G. R., R. D., No. 6186, dated 4th December 1879 is as under —

"To the Collector of \_\_\_\_\_ on behalf of the Secretary of State for India in Council

Whereas A B inhabitant of \_\_\_\_\_ has been granted a license for the \_\_\_\_\_  
(Here enter any particulars that may be thought necessary) \_\_\_\_\_ the \_\_\_\_\_ day of 19 \_\_\_\_\_ to \_\_\_\_\_ the \_\_\_\_\_ day of 19 \_\_\_\_\_

and has this day (or as the case may be) executed a counterpart agreement in conformity with the tenor of the license, which agreement we have read and fully understood

We, C D and E F, inhabitants of \_\_\_\_\_, hereby declare ourselves sureties for the above said A B that he shall do and perform all that he has undertaken to do and perform, and that he shall duly pay the sums that he has undertaken to pay, and in the event of his making any default therein we hereby jointly and severally bind our lives, our heirs, executors and administrators

\* Full scale of stamp duty to be levied in the case of security bonds to be taken from the sureties of Aliens contract as under Article 77 (a) and (b) of Schedule I of the Stamp Act 1899

Stamp duty

	Rs.	a.
1 When the amount secured by the surety bond does not exceed Rs. 10	0	2
2 When it exceeds Rs. 10 but does not exceed Rs. 50	0	4
3 When it exceeds Rs. 50 but does not exceed Rs. 100	0	8
4 When it exceeds Rs. 100 but does not exceed Rs. 200	1	0
5 When it exceeds Rs. 200 but does not exceed Rs. 300	2	4
6 When it exceeds Rs. 300 but does not exceed Rs. 400	3	0
7 When it exceeds Rs. 400 but does not exceed Rs. 500	3	12
8 When it exceeds Rs. 500 but does not exceed Rs. 600	4	8
9 When it exceeds Rs. 600 but does not exceed Rs. 700	5	4
10 When it exceeds Rs. 700 but does not exceed Rs. 800	6	0
11 When it exceeds Rs. 800 but does not exceed Rs. 900	6	12
12 When it exceeds Rs. 900 but does not exceed Rs. 1000	7	8
13 When it exceeds Rs. 1000 up to any amount	10	0

(Vide Commr. of Customs, Salt and Excise's letter No 1911, dated 1st December 1922)



8 If movable, estimated value and grounds for belief.

9 If immovable,

(A) If in lands—

(a) area and where situated,

(b) assessment,

(c) market value

(B) If in houses—

(a) where situated,

(b) market value

10 Report of the village officers of the place where the property is situated

11 Opinion of the certifying officer

Seal of the certifying officer

Signature

Camp, dated

Declaration by the person certified on solemn affirmation —

I hereby solemnly declare that the facts about my property stated above are complete and true to the best of my knowledge and belief and that the movable property shown above is unencumbered

Date

Signature

(See the Commr of Abkari's Circular No 6113 dated 23rd October 1901)

130 Abkari Officers accepting security are personally responsible for any loss incurred by Government in consequence of the insufficiency of such security

(Vide G R, R D, No 2608, dated 21st April 1882)

131. A question was raised whether sureties of excise licensees can withdraw from their suretyship after giving notice. The sureties to the license executed a guarantee to the following effect —

"We in consideration of the sum offered by for each of the three years at the auction sale of vending country liquor shop at



during the term of three years commencing declare ourselves sureties for the said licensee, that he shall make the full and punctual payments of the instalments as fixed by clause

of the license, and shall do and perform all that is mentioned in the license granted to him by the Collector

The Remembrancer of Legal Affairs recorded the following opinion "that this is not a continuing guarantee within the meaning of section 130 of the Indian Contract Act, 1878, and therefore it is not open to sureties to revoke it by notice, unless the Collector agrees to the substitution of new sureties "

(Vide G O , R D , No 11568, dated 26th November 1918 )

Whether a security bond furnished by an Excise licensee should be for the full amount of license fee or for the amount remaining to be paid

132 A question having been raised whether a security bond on stamped paper to be furnished by an excise licensee should be for the full amount of the license fee or only for the amount remaining after the payment of the first instalment which is paid at the time of the issue of the license, the Commissioner of Customs, Salt and Excise has decided that it is not desirable to make the amount heavier than is necessary. It will suffice if the amount is sufficient to cover the balance of unpaid license fees. In cases where the whole of the license fee has been paid in advance, no security is necessary (Vide the Commr's No 191/3, dated 30th November 1922 )

Commissioner authorized to sanction writing off of vend fees from defaulting licensees having no assets

133 The Commissioner of Customs, Salt and Excise has been authorised to sanction the writing off of all amount recoverable after the resale of the license in cases in which the licensee has no assets and will only be completely ruined by the taking of coercive measures for recovery by distraint and sale of moveable and immoveable property

(G O , R D , No 614, dated 21th February 1920 )

One surety may be accepted in special cases

134. In special cases where there is a real difficulty in getting two sureties (as required by clause 1 of the license for the retail sale of country liquor) and where the Collector is sure of the credit of the one surety offered to the full extent of the security one surety may be accepted

(Commr of Exc's Circular No 57, dated 4th August 1919 )

Note —Mortgage bonds may be recognized as a permissible form of security in the case of country spirit vend licensees

(G R , P D , No 8401 dated 11th June 1923 )

# CHAPTER VII.

## LIQUOR

### DEFINITION AND CLASSIFICATION OF LIQUOR.

135 The definition of "liquor" as given in the original Definition of liquor clause (7) of section 3 of the Bombay Abkari Act, V of 1878, included only "spirits of wine, spirits, wine, toddy, beer and all liquid consisting of or containing alcohol of " This definition was rendered more comprehensive by Bombay Act, I of 1903, by the addition of the words "methylated spirits" and by interpreting the word "spirits" as meaning "any liquor containing alcohol and obtained by distillation whether it be denatured or not " By Bombay Act, XII of 1912, the definition was further amplified by the addition of a clause whereby Government have been empowered to declare by a Notification in the *Bombay Government Gazette* any other intoxicating substance to be liquor for the purposes of the Abkari Act

136. For purposes of the provisions of the Bombay Abkari Act liquor is divided into three classes, viz: — Classes of liquor

- I Foreign Liquor,
- II Country Spirit, and
- III. Toddy.

## CHAPTER VIII

### I—Foreign Liquor

137. In the original Act (Bom V of 1878) the term Definition of foreign liquor "Foreign liquor" was not defined. This defect has been remedied by Bombay Act XII of 1912 by which the following addition has been made to clause (8) of section 3 of the Act, viz., "Foreign liquor" includes all liquor imported into India by sea or land " A proviso has also been added to this clause by which Government have been empowered to declare by a notification in the *Bombay Government Gazette* any specified description of country liquor to be "foreign liquor" for the purposes of the Act

138 Under the powers vested in Government by the proviso mentioned in the foregoing paragraph they have declared certain descriptions of country liquor to be foreign liquor Certain descriptions of country liquor declared to be foreign liquor

(Vide Government Notification No 552, dated 25th February 1921—see paragraph 7 *supra* )

- 139 Foreign liquor is thus divided into two classes, viz: — Classes of foreign liquor and how they are treated for excise purposes
- (1) Liquor imported into India from foreign countries by sea or land,
  - (2) Liquor produced or manufactured in India and declared by Government to be "foreign liquor "

The duty on liquor imported into India by sea from foreign countries is collected by the Customs Department and credited to the Customs (Central) Revenue while that on liquor manufactured in the Bombay Presidency or imported from other parts of India and declared to be foreign liquor under the notification referred to in paragraph 138 above is realized in this Presidency by the Excise Department and credited to ' VI Excise ' The latter class of liquors are generally described by the names of imported liquors or are obviously intended to give to the consumers the impression of being identical with them in character and are treated for all excise purposes on the same footing as liquor imported from foreign countries

*Commercial designations of foreign liquors imported  
by sea*

Commercial  
designations  
of foreign  
liquors im-  
ported by  
sea.

140 Imported foreign liquors of various brands come under the principal heads and commercial designations as given below —

Spirit and liqueurs

Wines—

(1) Still wines

(2) Sparkling wines

(3) Medicated wines

Beer, including ale, porter, spruce beer, black beer, stout, etc

Cider and perry

Definitions  
of different  
kinds of  
spirits

141. Following are the terms applied to different kinds of imported spirits, viz —

(a) *Plain spirits* spirits which have not had any flavour communicated thereto or ingredient or material mixed therewith

(b) *Rectified spirits* spirits that have been purified by re distillation, etc, from any flavouring matter, natural or artificial

(c) *Spirits of wine* rectified spirits of the strength not less than 43° overproof

(d) *Denatured spirits* spirits which have been rendered unfit for human consumption in such manner as may be prescribed by Government

(e) *Whisky* a spirit obtained by distillation from a mash of cereal grains saccharified by the diastase of malt, "Scotch whisky" is whisky, as thus defined, distilled in Scotland, "Irish whisky" is whisky, as thus defined, distilled in Ireland

- (f) *Brandy* a potable spirit manufactured from fermented grape juice and from no other materials  
 (g) *Rum* a spirit distilled direct from sugarcane products in sugarcane growing countries  
 (h) *Gin* a plain spirit artificially flavoured with juniper and other aromatics  
 (i) *Liqueurs* compounded spirits, the ingredients of which interfere with the correct action of the hydrometer. British liqueurs may be deemed to include all sweetened or otherwise obscured British compound, including essences and perfumed spirits, of which the true strength cannot be ascertained without distillation

"Sweetened spirits" are spirits to which any matter has been added after distillation, which imparts to it the quality of sweetness and produces "obscuration" to the amount of over 6 per cent

*Note—1* As a rule the name "liqueur" is applied to non-British products of the above nature, while the British articles are usually called 'cordons.'

*Note—2* The Government of India have ruled that for the assessment of customs duty under item 30 of the Import Tariff schedule the expression 'Perfumed spirits' should be taken to mean "mixture containing only alcohol water and essential oil or attar, with possibly a little liquid anisole or neutral colouring matter and of an alcoholic strength not falling short of proof spirit."

(G R, R D, No 4117, dated the 18th February 1922)

## CHAPTER IX

### IMPORT, EXPORT, TRANSPORT AND POSSESSION

#### IMPORT

142 Under sections 9, 12 and 19 of the Abkari Act as revised by Act XII of 1912, foreign liquor imported into British India and on which duty under the Indian Tariff Act, 1894, or the Sea Customs Act, 1878, has been paid is not liable to the payment of any excise duty and can be transported with out any passes. Government have, however, under the powers vested in them by proviso (1) to section 12 of the Act, directed in their Notification No 102 C, dated the 9th May 1923, that the importers of foreign liquor shall not clear liquor imported at the ports of Bombay or Karachi or imported into the Bombay Presidency from other parts of British India or from Indian States or via the Land Customs stations unless the same is covered by a pass issued by an Abkari Officer duly authorized in this behalf and unless the fee prescribed by the said notification under section 30 of the Act is paid thereon. This fee is intended to supplement the vend fee

*Note.*—The vend fee levied on imported foreign liquor is refunded when that liquor is exported as per rules in para 235

Import of  
liquor from  
any part of  
Portuguese  
India pro-  
hibited

143. Section 11 of the original Act (V of 1878) has been replaced by a new section dealing with different matter altogether by the Bombay Act, XII of 1912, under which Government have been empowered to prohibit the import, export or transport of any excisable article into or from or within the Bombay Presidency. In virtue of this authority Government have been pleased to prohibit the import, export or transport by sea or by land into, from or within any part of the Bombay Presidency of liquor manufactured or produced in any part of Portuguese India (vide G N No 3081 as amended by No C 811, dated respectively the 12th November 1920 and 26th September 1921, see paragraph 22 above)

Places from  
which Indian  
made foreign  
liquor is  
generally  
imported

144 The places in British India and Indian States from which Indian made foreign liquor is generally imported are as follows —

Shahajehanpur } in the United Provinces  
Cawnpore

Aska } in the Madras Presidency  
Nellikuppam  
Bangalore

Baroda in the Gaekwar's territory

Rules regulat-  
ing the  
import of  
Indian made  
foreign  
liquor

145 Government have, under the powers vested in them by section 35 of the Bombay Abkari Act, 1878, framed the following sets of rules to regulate the import into the Bombay Presidency of Indian made foreign liquor —

(1) Rules for the import in bond of medicinal and toilet preparations containing spirit of Indian manufacture into the Presidency of Bombay including Sind and excluding Aden (see paragraph 56 *supra*)

(2) Rules regulating the import into the Bombay Presidency excluding Aden, for or on behalf of Government, of foreign liquor and spirituous preparations (see paragraph 53 *supra*)

(3) Rules regulating the import under bond of Indian-made foreign liquor into the Bombay Presidency from other parts of British India or Indian States (see paragraph 52 *supra*)

(4) Rules regulating the import in bond, without payment of duty of foreign liquors manufactured by the Alembic Chemical Works Co., Ltd., in their distillery at Baroda for export by sea to foreign countries (see paragraph 51 *supra*).

(5) Rules regulating the import into the Bombay Presidency of duty paid foreign liquor imported by sea and Indian made foreign liquor manufactured in British India or in Indian States on which duty and pass fee are payable (see paragraph 55 *supra*)

(6) Rules regulating import and transport of duty free undenatured absolute alcohol for use by universities, colleges, etc., for research and teaching purposes in the Bombay Presidency including Sind and Aden (see paragraph 57 *supra*)

146. With the object of encouraging the industrial use of spirit Government have in their Press Note dated the 9th June 1922 announced that they are prepared to recover duty at the reduced rate of Rs 5 per proof gallon on imports of spirituous medicinal and toilet preparations manufactured in other parts of British India from Indian made spirit provided the same rate is applied to similar products manufactured in the Bombay Presidency from Indian made spirit and exported therefrom and it is agreed to recover the duty only once, i.e., in the province of consumption and not of manufacture. This concession is not intended to apply to foreign preparations liable to duty under the Indian Tariff Act

Import of Indian made spirituous medicinal and toilet preparations on payment of reduced rate of duty subject to certain conditions

(G R, R D, No 1652 C, dated 9th June and also  
G N, R D, No 1652, dated 28th May 1923)

*Note 1*—Absolute alcohol should be treated as medicinal preparation as is done in Bengal and passed at the lower rate of duty viz Rs 5 per proof gallon (Commissioner of Excise's No 12340 of 1st November 1923 to D C, C D)

*Note 2*—Government have issued the following orders regarding the levy of duty on medicinal and toilet preparations containing spirit of Indian manufacture imported from other parts of India—

(1) The " " " " "

manufacture imported into the Bombay Presidency from Bengal should be assessed to duty at the rate Rs 5 per proof gallon whether import is in bond or out of bond

Duty on  
Indian-made  
liquors to be  
paid in the  
Province of  
Import.

150 Rates of duty chargeable on certain descriptions of foreign liquor imported into or issued from Distilleries in the Bombay Presidency excluding Aden and those chargeable in the settlement of Aden are prescribed in Government Notifications contained in paragraphs 41, 42 and 45 respectively

Note 1—Duty on rum of Indian manufacture supplied to British and Indian Legation Canteens has been reduced to 1 s. 10 per proof gallon (G N No 7942 C dated 23rd November 1923)

Note 2—The Government of India have decided that the following classification and method of calculation should be adopted at all ports for the conversion of weight into volume for purposes of assessment in the case of absolute alcohol and alcoholic preparations—

I Spirits	8 lbs. per gallon
II Tinctures, liniments, liquors aqueous essences, liquid extracts and proprietary preparations	9 " " "
III Vini Succi, Mixtures, Syrups, elixirs, infusions and decoctions	10 " " "

(Fide Letter from the Government of India, Department of Commerce, No 475 dated 17th January 1923—G R, R D, No 3026, dated 2nd February 1923)

151 Government have ruled that condensed or concentrated beer is clearly not a liquor and cannot, therefore, be charged with Customs import duty like beer imported in a drinkable condition. The proper course to adopt in such cases is to bring the article under the operation of the Inland Excise Law. Accordingly condensed beer, when obtained by local manufacture in a state fit for sale as beer suited for immediate consumption should be dealt with exactly as all other locally produced beer

(G I, R A & C No 61 dated 14th May 1878 vide G R R D, No 2644 dated 22nd idem)

152 It has been decided that the duty on excess wastages found in consignments of liquor issued free of duty from one province to another for Government purposes should be recovered in the province in which the spirit is manufactured (G O, R D, No 3188, dated 21st March 1915). The duty on excess wastages found in consignments of liquor issued under bond for payment of duty from one province to another other wise than for Government purposes should also be recovered in the province of manufacture or export. This arrangement should apply to liquor imported from all British Indian Provinces. Arrangements for the payment of duty on excess wastages should be left to importers. The duty on excess wastages on consignment of liquor imported from Indian States should continue to be levied in the Bombay Presidency

(G R, R D, No 746 C, dated 10th February 1922)

153 The Government of India have after carefully considering the views of the Local Governments and Administrations on the subject of wastage allowances for distillery





namely, (a) 1·5 per cent for journeys of not greater duration than two days, and (b) 3 per cent for journeys of over two days, should be adopted

(Fide G.R., R.D., No 5125, dated 8th June 1910)

154 The Commissioner has circulated Memorandum No 1089 IX 220, dated the 5th May 1923, containing instructions to the following effect, from the Excise Commissioner, United Provinces for the information and guidance of all Collectors —

Imports of foreign liquor of Indian manufacture from the United Provinces.

"In the case of consignments of foreign liquors and rectified spirits despatched under bond from distilleries in the United Provinces to Bombay Presidency form E D 29 will be invariably sent to the officer in charge of the warehouse to which the spirit is consigned. The latter should therefore be instructed to fill it accurately and return it to the issuing officer after gauge and proof of the consignment have been taken. On return of the form any wastage in excess of the limit prescribed by amended rule No 421, Volume I, United Provinces Excise Manual will be dealt with in the manner prescribed by the said rule. The scale of wastage permissible under amended rule 421 of United Provinces Excise Manual is as under —

*For wooden casks*

Per cent.

For a journey of not greater duration than two days	2
For a journey of duration exceeding two but not exceeding nine days	3
For a journey of duration exceeding nine but not exceeding eighteen days	4
For a journey of duration exceeding eighteen days	5

*For metal vessels*

For a journey of not greater duration than nine days	1
For a journey of duration exceeding nine days	1½

The duration of journey is to be reckoned from the date of issue from distillery to date of taking account at destination both dates inclusive

(Commr of C S and Exc's No 61/19,  
dated the 18th May 1923)

## EXPORT

Rules regulating the export under claim for drawback of Indian made spirituous medicinal preparations to dispensaries and medical institutions under the control of Indian States

155 Government have framed rules for regulating the export under claim for drawback of spirituous medicinal preparations from any distillery, bonded warehouse or factory established for the manufacture of such articles in the Presidency of Bombay excluding Sind, to dispensaries and medical institutions under the control of Indian States or situated in areas in Indian States administered by the British Government (*vide* paragraph 58 *supra*). The concession contemplated by these rules is not intended to apply to private, municipal or local board institutions not under the supervision of Government or Indian States, either inside or outside the Presidency. As municipal and local board institutions under the control of Government already get their supplies of spirituous medicinal preparations from the Government Medical Store Depot the rules referred to do not also apply to them.

(G R, R D, No 1896, dated 2nd August 1922)

Export free of duty of spirituous products of the Alembic Chemical Works Company, Baroda, to Madras and Central Provinces

156 The consignments of spirituous products of the Alembic Chemical Works Company of Baroda intended for the Madras Presidency and the Central Provinces and Berar are allowed to pass through the Bombay Presidency free of duty, provided they are covered by the necessary passes

(G O, R D, No 3268, dated 24th March 1916, and G R, R.D, No 8036, dated 12th June 1923)

## TRANSPORT

Transport of duty paid foreign liquor

157. Under proviso (i) to section 12 of the Bombay Abkari Act, 1878, no passes are required for the transport of duty paid foreign liquor other than denatured spirit, except in cases mentioned in paragraph 112 *supra*

## POSSESSION

Possession of foreign liquor

158 Under section 14 B of the Bombay Abkari Act, 1878, the possession of foreign liquor other than denatured spirit by any common carrier or warehouseman as such or purchased by any person for his *bona fide* private consumption and not for sale is not restricted

## SETTLEMENT OF ADEN

Rules regulating import of liquor or etc., into Aden

159 Rules regulating the import into the Settlement of Aden of liquor and other excisable articles are contained in paragraph 83 *supra*

160. Standing orders issued by Government and the Resident at Aden for the import, etc., of foreign liquors and spirituous preparations into the Settlement of Aden are as follows —

Standing orders regarding import of foreign liquors and spirituous preparations into Aden.

(1) Medicines spirits etc imported into Aden for the use of Government and Charitable Dispensaries are exempted from payment of duty leviable thereon

(Residency Office Order No 2917, dated 6th November 1891)

(2) Remission of duty is not allowed on wines, spirits, etc., imported into Aden, for the use of Foreign Consuls nor on sacramental wine imported for the use of the Catholic or other religious Missions

(G R No 8745, dated 25th October 1891)

(3) The R I M Ships are not exempted from payment of duty on wines spirits etc., imported, or supplied from bond, for use in the Harbour

(Residency Office Order No 2213, dated 23rd August 1895)

(4) Duty is leviable on wines and spirits imported into Aden from any Indian Customs Ports outside the Presidency of Bombay, notwithstanding that duty under Indian Tariff Act is paid thereon at the port of export

(Residency Office Order No 2738 dated 20th August 1913, and Commr of Customs Bombay letter No 4802 dated 2nd August 1913 to the Political Resident Aden)

(1A) Duty is not leviable on liquors when transported into Aden under a permit, or Customs Certificate from any ports in the Bombay Presidency

(Vide section 3 (10) of Bombay Ahkari Act as amended in 1912)

(5) Methylated (denatured) spirits can be imported into Aden at the reduced rate of duty ( $7\frac{1}{2}$  per cent *ad valorem*) from Bombay or any other Indian Customs Ports under certificates granted that the same has been rendered permanently unfit for human consumption or in the case of direct importation of such spirit from Europe after its sample has been certified by the Chemical Analyser, Bombay, as unfit for human consumption

(G R No 5172, dated 28th May 1906, as amended)

(6) The Agents of Steam Ships Navigation Companies in Aden are required to submit to the Collector of Ahkari,

Aden, Import and Export Manifests of the Ships consigned to them, within 24 hours of the arrival or departure, of such vessels

(Dated 22nd February 1893 )

(7) Postal authorities in Aden shall arrange to intimate to the Collector of Abkari, Aden, before delivery, the arrival of Parcels if any, containing articles the importation of which into Aden is prohibited, or only allowed by permit or on payment of the duty leviable thereon

(Letter from Government No 5879, dated Bombay, 6th September 1901, J D )

## CHAPTER X

### MANUFACTURE

Manufacture  
of foreign  
liquor

161 The embargo hitherto placed on the local manufacture of compounded spirits and imitations of whisky, brandy, gin and rum has now been removed and Government have ordered that such spirits may in future be permitted to be manufactured at the sites of the old country spirit distilleries or at distilleries specially erected for the purpose in the Bombay Presidency subject to rules given in paragraph 85A *supra*

(G R R D No C 401 dated 25th November 1921 )

*Note 1* —Rules for compounding blending and reduction of foreign liquor other than fermented liquors at country spirit distilleries or bonded warehouses in the Presidency proper will be found in paragraph 85B *supra*

*Note 2* —Rules for the bottling of fermented liquors on licensed vendors premises will be found in paragraph 7<sup>a</sup> *supra*

Places in  
the Bombay  
Presidency  
where foreign  
liquors  
are at present  
manufactured

162 Rectified spirits medicinal and perfumed spirits are at present manufactured by the process of distillation at the Gujarat Chemical Works factory at the old distillery at Ahmedabad Denatured spirits are also manufactured at the said factory

Some chemists in Bombay are also allowed to manufacture perfumed spirits and toilet preparations by the process of admixture on payment of an annual fee of Rs 25 A license has been granted for the manufacture of flavouring essences by admixture with spirits on payment of a fee of Rs 25 per annum

(G R , R D , No 8461, dated 11th July 1923 )

consumption and not for sale

(G R., R.D., No 1090, dated 13th June 1922 )

163. With a view to encourage the industrial use of spirit Government by their Resolution, Revenue Department, No 1652 C, dated the 9th June 1922, and Notification No 1652 C, dated 28th May 1923, reduced to Rs 5 per proof gallon the duty on spirituous, medicinal and toilet preparations manufactured in the Bombay Presidency and Indian States within its geographical limits (including Baroda) This concession is granted only to those manufacturers who agree to abide by the rules framed by the Commissioner for the manufacture of these preparations under bond (vide rules in paragraph 70 *supra*)

Reduced rate of duty leviable on medicinal and toilet preparations manufactured in bond in the Bombay Presidency.

164. Government have directed that the Indian manufacturing chemists should be granted an allowance of 10 per cent to cover wastage in the process of manufacturing medicinal and other preparations including perfumery and essences containing spirit This concession is applicable to the whole Presidency including Sind and Aden

Sanctioned allowance to cover wastage in the process of manufacturing medicinal and other spirituous preparations

(G O, R D, No 5556, dated the 11th May 1918, No 10828, dated 5th November 1918 and G R, R D, No 1896, dated the 2nd August 1922)

165. There are at present no breweries in operation in the Bombay Presidency proper The rules regulating the manufacture and wholesale vend of malt liquor sanctioned by Government under section 30 of the Abkari Act in their Resolution, Revenue Department No 11730 dated 18th December 1911 will be found in paragraph 47 *supra* The executive instructions approved by Government in the aforesaid Resolution for the management and supervision of breweries will be found in paragraph 236 *infra*

Rules for the manufacture and wholesale vend of Malt liquor at breweries

*Note.*—Wastage allowance in respect of all beer brewed in the Bombay presidency has been fixed at 8 per cent

(G R, R D, No 1328 dated 10th February 1914)

166. The Government of India have, in their letter No 6766 G, dated the 13th June 1917, Commerce and Industry Department, directed that excise duty should not be levied on locally manufactured rectified spirit used for industrial purposes and that the duty should be remitted subject to the following conditions —

Remission of duty on Indian made spirits intended for industrial purposes

(1) that thoroughly adequate safeguards are imposed to prevent misuse, and that if any particular concession of this nature involves extra expenditure in the way of excise establishment or otherwise it should be borne by the parties benefitting under the concession

(2) that the concession is only allowed in individual cases, which should be considered on their merits and is not allowed in any cases in which the use of any kind of denatured spirit is not deleterious

The above concession is not to apply to processes for the production of articles which would be liable on importation to spirit duty under items 34, 35 and 36 of Schedule II of the Indian Tariff (Amendment) Act IV of 1916

The Government of Bombay have accordingly been pleased to authorize the Commissioner in Sind the Commissioner of Customs Salt and Excise and the Political Resident at Aden to grant in individual cases the concession sanctioned by the Government of India, subject to the limitations laid down by them which they have directed, should be carefully borne in mind

They have further directed that the exemption from duty will be admissible only in the case of rectified spirit manufactured in the Bombay Presidency or imported into it from a British Indian Province. The concession should be extended to rectified spirit and denatured spirit manufactured in Baroda and other Native States declared to be foreign territories and imported into Bombay Presidency. It should not be extended to such spirits imported from a foreign European settlement in India. Imports from these places and those across the Kathiawar Customs line should be subjected to the full duty

(G R , R D No 8249, dated the 7th July 1917 )

## CHAPTER XI

### DENATURED SPIRITS

The term  
' Denatured  
defined

167 The term Denatured as defined by Bombay Act XII of 1912 was amended (as now given in the Act) by Bombay

A

D

B

after being treated with denaturants by any means be made fit for human consumption

Rules for  
the dena-  
turation of  
Indian made  
rectified spi-  
rits etc., in  
the Bombay  
Presidency  
excluding  
Sul and  
Aden

168 The rules regulating the denaturation of Indian made rectified spirits the sale of denatured spirit and its use in arts and industries the import in bond of rectified spirits, manufactured in British India or Indian States into the Bombay Presidency proper for denaturation and the importation of denatured spirit denatured in British India into the Bombay Presidency proper made by Government under sections 9 12, 11 and 35 of the Bombay Abkari Act, 1878, are contained in paragraph 59 *supra*

169. The rules for ascertaining and determining what spirit imported into British India shall be deemed to be denatured spirit for the purposes of any law and for denaturing spirit imported into British India made by Government under section 155 of the Sea Customs Act, 1878, are contained in paragraph 60 *supra*

Rules for ascertaining and determining what spirit imported into British India shall be deemed to be denatured spirit  
Rules for the denaturation of Indian made rectified spirits etc., in Sind

170. The rules regulating the denaturation of Indian made rectified spirits, the sale of denatured spirits and its use in arts and industries the import in bond of rectified spirits, manufactured in British India or an Indian State into Sind for denaturation and the importation of spirit denatured in British India or an Indian State into Sind made by Government under sections 9, 13, 14 and 35 of the Bombay Abkari Act are contained in paragraph 61 *supra*

171. Government have directed that the examination at Bombay of denatured spirit imported from the United Provinces by respectable firms certified as such by the Excise Commissioner of the Provinces should be dispensed with, provided the certificates from the Chemical Examiner for Customs and Excise, Calcutta, accompanying the spirit show that it has been so denatured as to conform in respect of the proportion and nature of the ingredients used to the new rules for the denaturation of spirit

Denatured spirit imported from United Provinces to be exempted from examination

(G O, R D, No 6106, dated the 30th May 1918)

172 Government have directed that notwithstanding the requirements of rule 29 of the rules published under Government Notification No 718 C dated the 4th September 1922 (see paragraph 61 *supra*) denatured spirit imported from Baroda should be allowed to be issued without prior examination by the Chemical Analyser as indicated in paragraph 1 of Government Resolution No C 718, dated the 1st December 1921

Denatured spirit imported from Baroda to be allowed to be passed without prior examination

(G R, R D, No 718-C, dated 4th September 1922)

*Note*—The Collectors are desired to bring to the notice of the Excise Commissioner Baroda, through the Commissioner cases of imperfect denaturation and report to the latter instances of flagrant abuse of the concession in case they grant permission to import denatured spirits into their districts from Baroda

(Commr of Customs Salt and Excise No 120 1, dated the 18th January 1931)

173. The Commissioner's circular No 120 3, dated the 1st September 1931, giving instructions to excise officers for the management, inspection and supervision of

Instructions for management inspection etc of Denaturing warehouses, shops etc

- (1) Denaturing warehouses
- (2) the shops of denatured spirit retailers, and
- (3) the manufactories



where the use of industrial denatured spirits in the arts and industries is permitted will be found in paragraph 237 *infra*

Duty on locally manufactured denatured spirit abolished

174. In the case of denatured spirit of local manufacture the existing excise duty of  $7\frac{1}{2}$  per cent *ad valorem* is abolished and the cost of tests of denaturation is to be charged to Government instead of to the distiller

Rectified and denatured spirits manufactured at Baroda and other Native States declared to be foreign territory and imported into the Bombay Presidency shall be allowed the same concessions as are allowed to similar spirits manufactured in British India

(G R , R D , Nos 7152 and 11479, dated, respectively, the 12th June and 24th September 1917)

Denatured spirit when imported may be removed to licensee's godown and kept under seal pending receipt of a report from the Chemical Analyser

175 Government have directed that until foreign liquor warehouse is built the denatured spirit imported into the Bombay Presidency should, for the purposes of rules 21 and 25 of the rules sanctioned in Government Notification No 12817 A, dated 26th November 1919, be removed from the Railway station direct to the importer's godown and kept there under Excise seal until the samples sent to the Chemical Analyser are declared by him to be effectually and permanently unfit for human consumption

(G O R D No 508, dated 22nd February 1921)

## CHAPTER XII

### FOREIGN LIQUOR

#### *Sale*

Alterations made in the provisions of the Abkari Act by Act XII of 1912 regarding the sale of foreign liquor

176. The repeal of the first proviso to section 16 of the original Act (Bom V of 1878) by the Bombay Act XII of 1915 has withdrawn the exemption of sale of foreign liquor in its original casks or packages from the necessity of a license. Under proviso (3) of the revised section 16 any foreign liquor legally procured by any person for his private use may be sold by him or on his behalf or on behalf of his representatives in interest, without a license upon his quitting a station or after his decease

(G R , R D No 4789 dated 17th April 1917)

Sale of liquors by clubs

177. In G R , R D No 7655 dated the 26th September 1884, Government have ruled that they do not consider that clubs established in the Bombay Presidency can be regarded as institutions which sell liquors to their members. They

serve merely as agencies for the supply of the liquors required by the members for their own use, and cannot, therefore, be called upon to take out licenses so long as they confined themselves to their legitimate functions. If they deal in such articles with non members they would subject themselves to the usual penalties as they can have no right of exemption.

*Note*—A club can under the above orders sell liquors to its members for consumption elsewhere than on the club's premises.

(*Vide* Commr. of C. S. and E.'s No 123 13, dated 17th August 1922.)

178. Under section 62 of the Abkari Act no license is required for the manufacture, sale or supply of any *bond fide* medicated article for medicinal purposes by medical practitioners, chemists, druggists, apothecaries or keepers of dispensaries. But power has been reserved to Government to prohibit, by notification in the *Bombay Government Gazette*, the sale of any such article within any defined local area or place except under a license from the Collector.

Sale of *bond fide* medicated articles by chemists, etc

*Note*—For the notification under section 62 of the Abkari Act regarding the sale of medicated wines, see paragraph 69 of this Manual.

179. No restrictions have been placed on the *bond fide* sale of perfumed spirits such as spirits fall within the definition of clause 7, of the Bombay Abk. such spirits or colourable imitations of Cologne or by any other names, which are used not as perfumes but as intoxicating drinks, may be prosecuted criminally under sections 46 and 43 of the Act for the unlicensed sale of such spirits.

*Bond fide* sale of perfumed

180. With the exceptions mentioned in paragraphs 176 to 179 above no liquor can under section 16 of the Bombay Abkari Act, 1878, be sold without a license or pass from the Collector. Even Government departments are not exempted from the operation of the law in this respect. Government have, however, laid down the following procedure for the guidance of Government departments intending to sell liquors to the public—

Procedure to be adopted by Government departments before selling liquors

then arrange to have an officer present at the sale to make notes in order to trace the subsequent disposal of the liquor. No fee is to be charged to the Government department for the pass authorizing the sale of the liquor.

(*Vide* G.R., R.D., No. 6858, dated 30th September 1899.)

## VEND LICENSES ISSUED IN THE TOWN AND ISLAND OF BOMBAY .

*Presidency proper*

Principal kinds of foreign liquor vend licenses issued in the Town and Island of Bombay

181. The principal kinds of licenses issued in the Town and Island of Bombay for the sale of foreign potable spirits are —

- (1) Wholesale and Importers' licenses
- (2) Retail "off" licenses
- (3) Hotel licenses
- (4) Refreshment Room licenses
- (5) Retail "on" licenses
- (6) Dining Carriage licenses

The main features of these licenses and the fees payable therefor are as stated in the following paragraphs

### *I — Wholesale and Importers' licenses*

Description of Wholesale and Importers' licenses

182 (1) *Wholesale and Importers' licenses* are issued for the sale of wines, spirits, etc., in quantities not less than two gallons or one dozen quart bottles at any one time to any one person. These licenses are issued to respectable persons or firms. They have to pay a minimum fee of Rs 500 per annum for their

(a) *When the liquor is imported in bottles*

Rs 180 per dozen quart bottles of spirit other than rectified spirit

Rs 100 per proof gallon (six quart bottles) of rectified spirit

Rs 0 12-0 per dozen quart bottles of wine

Rs 0 0-0 per dozen quart bottles of beer

(b) *When the liquor is imported in the wood*

Rs 1 0-0 per proof gallon of spirit

Rs 0 0-0 per bulk gallon of wine

Rs 0 3-0 per bulk gallon of beer

Rs 0 12-0 per dozen quart bottles of wine, as well as on all duty paid foreign liquors or Indian made foreign liquors of the above descriptions excised at tariff rates that may be imported by them from other provinces or Indian States or obtained from any distillery in the Presidency of Bombay as laid down in Government Notification No 103 C, dated 9th May 1923, as amended by Government Notification No 103 C of 11th August 1923 and in the rules issued in Government Notification No 1652 C, dated the 9th August 1922 (vide paragraphs 31 and 55 *supra*)

(2) The vend fee referred to is to be recovered monthly

(3) These orders are applicable to the whole of the Bombay Presidency excluding Aden.

*Note 1* — A wholesale licensee can sell not less than one dozen bottles of whisky or brandy or wine etc., in one transaction. One dozen bottles of one kind cannot be sold with less than a dozen bottles of another kind and the minimum limit of one dozen of each kind must be strictly adhered to, irrespective of whether it is made up of different brands

( vide Commr's Letter C.R. No 1873 dated 24th July 1917 )

Note 2—Vend fee at the rates mentioned above is also leviable from pri-

(G N. No. 102 C, dated 9th May 1923, and G N No 6127 C,  
dated 11th April 1923)

Note 3—A *bond fide* traveller entering the Bombay Presidency from any other part of British India is allowed to have in his possession not more than one quart bottle of duty paid foreign liquor for personal consumption

(G N, R D, No 1632 C, dated 9th August 1922)

Note 4—With a view to prevent importation into the Bombay Presi-

(G R, R D, No. 1632 C, dated 9th August 1922)

Note 5—Export of duty paid foreign liquor from the Bombay Presidency under claim for refund is permitted in accordance with the rules sanctioned in G R, R D, No 102 C, dated 16th May 1923. *see* paragraph 235 *infra*

Note 6.—Government have directed that the fee referred to in paragraph 1 of G R No 102 C, dated 9th March 1922, is of the nature of vend fee and should be styled as such

(G M No 102 C, dated 9th June 1923)

## II.—Retail "Off" Licenses.

183. Retail "Off" Licenses are licenses under which Description of

for removal only and not for consumption on the premises. These licenses are renewed to existing holders on payment of fixed annual fees as shown below:—

	Rs.
Class A .. .. .	3,000
„ B .. .. .	1,000
„ C .. .. .	500

Note—Firms doing a big bottle business in addition to the wholesale business are placed in class A, classes B and C are intended for licensees doing moderate and small business

(Vide G R, R D., No 102 C, dated 9th March 1922.)

## III.—Hotel licenses.

184. Under the *Hotel licenses* liquor sold is to be drunk Description of Hotel licenses.  
on the premises and not to be removed, but the Collector may at his discretion allow liquor to be sold for removal also, provided the licensee takes out a separate "off" license in respect of the privilege so granted on payment of such additional fee as the Commissioner may direct. These

licenses are renewed to the existing holders thereof on payment of fixed annual fees shown below —

	Rs
Class A with 150 residential rooms and above	3 000
" B " 75 " " "	2 000
" C " less than 75 rooms	1 000

(Vide G R, R D, No 102 C, dated 9th March 1922)

#### IV—Refreshment Room licenses

Description  
of Refreshment  
Room  
licenses

185 Under *Refreshment Room licenses* liquor sold is also to be drunk on the premises as in the case of hotels, but sale for removal may also be permitted at the discretion of the Collector, provided separate "off" licenses are taken up by the licensees on payment of extra fees. They are assessed on the basis of sales in accordance with the following classes —

	Rs
Class A	3,500
" B	2,500
" C	2,000

These licenses are renewed to the existing holders thereof from year to year unless there are objections on Departmental or Police grounds to such renewal

(Vide G R, R D, No 102 C, dated 9th March 1922)

Note—Please also see Govt orders in paragraph 203 *infra*

#### V—Retail "On" licenses

Description  
of Retail  
"On" licenses  
in Bombay

186 *Retail "On" licenses* or licenses under which spirits, wines, etc., are allowed to be sold for consumption on the premises and not for removal are divided into two classes under Government Resolution Revenue Department, No 9170, dated the 2nd December 1892 viz, privileged and non privileged

(1) Those licenses which were acquired in 1886 or 1889 (i.e., for triennial periods ending 31st July 1889 and 31st July 1892) are called "privileged" licenses the holders of which possess the right of renewal during their life time,

class of licenses (vide G R, R D, No 570, dated 19th January 1918). The Collector has to keep separate lists of the privileged licenses. The minimum fee in the case of these licenses is Rs 800 there being no maximum

Licenses of  
the non privileged  
class

(2) Non privileged class of licenses are those which have lapsed since 31st July 1892 owing to the demise of the original licensee or have been transferred to other persons after that

date These licenses are put up to auction at an upset price fixed by the Collector and sold to the highest bidders, or if there is no competition at the auction they are renewed to the existing licensees on payment of the upset price so fixed

(Vide G O, R D, No 6874, dated 9th July 1919)

#### VI—Other foreign liquor vend licenses issued in Bombay

187. Other licenses issued in the City of Bombay for the sale of potable foreign liquors are as follows —

- (1) Permanent Refreshment stall licenses
- (2) Temporary Refreshment stall licenses
- (3) Licenses for coasting ferry steamers

Other licenses for the sale of potable foreign liquors issued in the City of Bombay  
Description of permanent Refreshment stall licenses

\*188. Permanent Refreshment stall licenses are granted in consultation with the Commissioner of Police near theatres or at places where public performances usually take place They are not to be opened earlier than half an hour before the performance commences and must be closed not later than half an hour after it is finished The fee for these licenses is Rs 50 per month

189. Temporary Refreshment stall licenses are issued on occasions, such as dances, sports, etc., on payment of a fee of Rs 5 per diem as directed in G R, R D, No 2918, dated the 11th May 1900 The Commissioner of Police is usually consulted before any such license is granted in order to ascertain that there is no objection on Police grounds to the grant of such licenses

190. Licenses for coasting ferry steamers are granted on payment of a fee of Rs 50 per annum The licenses are to sell liquors only to 1st and 2nd class passengers travelling on the steamers

Description of temporary Refreshment stall licenses

Licenses for coasting ferry steamers

#### VII—Licenses issued in Bombay as well as in the mofussil

191. The licenses for the vend of foreign liquor which are issued in Bombay as well as in the mofussil and the fees prescribed in respect thereof are as follows —

	Annual fee	Sanctioned by	Kind of licenses granted in Bombay as well as in the mofussil
(1) Rectified spirits license	Rs 100	G R, R D No 5942, dated 23rd June 1911	
(2) Ordinary denatured spirit wholesale license	Rs 2	G N, R D, No 4804, dated 10th Aug 1922	
(3) Ordinary denatured spirit retail license	Rs 1	G N, R D, No 12817-A, dated 26th Nov 1919	
(4) Auctioneer's license	Rs 20	G R, R D, No 2705, dated 23rd March 1913	



as a substitute for ordinary wines and spirits and thus cause injury to excise revenue. Government have, under the powers reserved to them by section 62 of the Bombay Ahkari Act, 1878, brought under control, by a notification in the *Bombay Government Gazette* (*vide* paragraph 69 *supra*), the sale of such wines by requiring a license for their sale within the local areas specified in the said notification. Under the notification the medical practitioners, chemists, druggists, apothecaries and keepers of dispensaries holding a special license can sell only such articles as contain spirit in proportion of 20 per cent and upwards but not more than 42 per cent of proof spirit. All such articles are specified in the license. Licensed foreign liquor dealers can however sell these medicated articles irrespective of their strength.

*Note 1*—The general principles which are to be followed in all provinces in regard to the treatment for excise purposes of medicated wines and similar preparations which contain a large proportion of alcohol have been laid down by the Government of India in their letter No. 2141 Exc., dated 18th April 1906 embodied in G. R., R. D. No. 4790, dated the 15th May 1906.

197. The sale of all essences containing spirit requires a license under section 16 of the Ahkari Act (*vide* G. R., R. D. No. C 1571, dated 26th September 1921). The licensees are not required to keep accounts of the essences received and sold by them (*Vide* G. R. No. C 1571 dated 21st May 1923).

The following is a list of essences known to contain spirit for the sale of which license is necessary. (This list has been furnished by the Chemical Analyser to the Government of Bombay with his letter No. 1573, dated 9th June 1923, to the Collector of Bombay.)

*List of essences containing spirit*

Essence	Almond	Essence	Cherry
"	American Ice Cream Soda	"	Citron
"	Banana	"	Cherry Cider
"	Banana No. 1	"	Claret and Lemonade
"	" Squash	"	Kola Champagne
"	Bitter Orange	"	Dom Dom
"	Champagne Cider	"	Jamaica Rum
"	Lemon Squash	"	Caspicum.
"	" " Bright.	"	" No. 1.
"	" " " No. 1	"	Peach
"	" " " No. 1	"	" No. 1.



*List of essences containing spirit—contd.*

Essence Liquid Cochineal	Essence Rose No 2
„ Ginger Ale	„ „ No 1
„ „ „ Belfish	„ Strawberry No 1.
„ „ „ Boquet	„ „ Juice
„ „ „ C	„ Pineapple No 1
„ „ „ Aromatic	„ Pick me up „
„ Stone Ginger Beer	„ Preservative
„ Cloudy	„ Sarsaparilla Liquid
„ Jamaica Ginger No 1	„ Extract „
„ Hop Ale	„ Sarsa Jamaica
„ Lemon No 1	„ Quinine Tonic
„ „ Double	„ Essence
„ „ C 851	„ Tonic Essence
„ „ C 1405	„ Vanilla
„ Lime No C	„ „ No 1
„ Mitcham Peppermint	<i>Culinary Essences</i>
„ Orange No 1	Pineapple
„ „ Colouring	Strawberry
„ Flower Water Conc	Cochineal
„ Pongranate	„ „ Conc Extract
„ Raspberry H 751	Vanilla
„ „ No 1	Rose
„ „ H	Raspberry
„ „ Vinegar	Banana
„ Rose	Almonds

*Licenses issued in the Mofussil*

kind is of  
licenses for  
the sale of  
foreign  
liquor  
issued in  
the districts

198 Besides the licenses mentioned in paragraph 191 above the following licenses are granted in the several districts of the Bombay Presidency proper for the sale of foreign liquors —

- (1) Retail “off” licenses
- (2) Hotel licenses
- (3) Refreshment Room licenses
- (4) Travellers’ Bungalows licenses
- (5) Railway Refreshment Room licenses

(6) Short Term licenses

(7) Dining Carriage licenses.

(8) Licenses for the sale of beer by retail

199. Under the Retail "off" licenses liquor, subject to a special exception in the case of the small bottles of champagne and stout which are mainly used in hospitals, may be sold for removal only, and not for consumption on the premises, in quantities not less than one full pint bottle corked and capsuled. The fees payable for these licenses are to be assessed on the basis of actual sales in accordance with the following scale sanctioned by Government —

				Rs
Class	A	..	..	500 per annum
"	B	..	..	300 "
"	C	..	..	100 "

(Vide G R, R.D., No 102 C, dated 9th March 1922)

and charge separate fees for such shops

(G R, R D, No 8044, dated 7th September 1923)

200. Hotel licensees are not to sell liquors to any person except residents of the hotel and their guests, persons taking a meal at the hotel and *bona fide* travellers. Government have in their Resolution, Revenue Department No 292 dated the 12th January 1909, observed that it is both unnecessary and undesirable to allow the sale of liquor to be made by the public—a hands of retail "off"

cient number where there are hotels. Hotels and travellers' bungalows with no bars may be allowed to keep open all night without extra fee. Licenses for bars in hotels (where these are granted as a special case) should contain the condition for closing the bar at the prescribed time (in cantonments— evening gun fire)

(Vide G R, R D, No 6585, dated 7th July 1909)

201. Government have fixed the following scale of fee for hotel licenses in the mofussil —

		Rs
Class A with 50 rooms and above		750
" B " 25 " but less than 50		
rooms ..		500

Fees fixed for Hotel licenses.

			Rs
Class C	with more than 12 rooms but less than 25 rooms	..	250
„ D	„ 12 rooms and under	..	100

(Vide G R, R D, No 102 C, dated 9th March and 12th June 1922)

The hotels at Mahabaleshwar and Matheran should be charged fees at half the above rates while those at other places such as Khandala, Lonavla which are seldom visited in the rains fees at  $\frac{3}{4}$  should be charged

(Vide G R, R D, No 102 C, dated 29th September 1922)

Fees for Refreshment Rooms 202. Government have fixed the following scale of fees for refreshment rooms in the mofussil —

			Rs.
Class A	.	..	2,000
„ B	.	..	1 000
„ C*	..	..	500
„ D	..	..	250
„ L	.	..	100

(Vide G R, R D, No 102 C, dated the 9th March 1922)

Orders regarding the grant of Refreshment Room licences. 203. Government have observed that as a rule refreshment rooms should be closed in respect to the sale of liquor at the closing time prescribed for all liquor shops. It can remain open in all respects except the sale of liquor. Any refreshment room keeper requiring a whole year license for keeping open to a late hour should, with the previous sanction of the Commissioner, have it on payment of an extra fee of Rs 150 for keeping the refreshment room open up to  $\frac{11 0^{\circ} \text{ p.m.}}{10 30 \text{ p.m.}}$  and a further fee of Rs 150 for each additional hour or

\* The time fixed for extension licences has been changed to 10 30 p.m. in Poona and to 11 0 p.m. in Bombay

(Vide G O, R D., No. 5405, dated 27th May 1919)

fraction of an hour. Any refreshment room keeper who has not got a late-closing license and who wants to close late on any day or days or may apply for permission and if approved . . . . . 15 for each occasion

. . . . . not be granted as a matter of course to all refreshment rooms, but only to those for which the Collector may think the extended hours are necessary. These orders should apply to Sind also. Collectors have been allowed discretion to grant to the holder of a refreshment room license a separate foreign "off" license

(Vide G R, R D, No 1966 of 24th February 1911, as modified by G R, R D, No 4613 of 15th May 1911, vide G R, R D, No 6585 of 7th July 1909)

204. In cases of refreshment rooms where a joint bakery and confectionery business is carried on, and the Collector is satisfied that for the convenience of the public it is necessary that the refreshment room should be opened before 9 30 a m or kept open after 9 30 p m for the sale of refreshments, other than liquor, and that the excise staff are capable of checking the sale of liquor before and after these hours respectively, the Collector is authorised to grant the concession and make necessary changes in the license form

Refreshment rooms having a joint bakery and confectionery business may be allowed to keep such rooms open for sale of refreshments other than liquor

(Vide G R, R D, No 3080, dated 29th March 1912)

205. Travellers' Bungalow licenses should be assessed in accordance with the procedure approved in G R, R D, No 209, dated the 11th January 1905. This procedure is described in the next paragraph

Travellers' Bungalow licenses

(G R, R D, No 102 C, dated the 5th May 1922)

206. In accordance with G R, R D, No 102 C, dated the 5th May 1922, the fees for Railway Refreshment Rooms, are to be assessed . . . . . No 209, dated . . . . . paragraph 283 of

Assessment of fees for Railway Refreshment Rooms, Dining Cars and Travellers' Bungalow licenses

the Excise Manual, 1911 Edition, as subsequently amended by the Commissioner's Circular No F L 11, dated the 18th July 1914 (viz, Rs 3 per dozen bottles of spirit, Re 1 per 2½ bottles of wine and Re 1 per 8 dozen bottles of fermented liquors) plus 50 per cent increase sanctioned in G O, R D, No 189, dated the 19th January 1921

Re 1 8-0 per dozen quart bottles of spirit

Re 0 12-0 per dozen quart bottles of wine

Re 0 6-0 per dozen quart bottles of beer

As the fee thus arrived at will be too high considering that pass (vend) fee at the marginally noted rates has to be paid in addition and as in classifying the other foreign liquor

beneath this payment has been taken into consideration

and fees have been fixed at a much lower figure than that which would have to be fixed under the former system of assessment, the Commissioner has directed that the same principle should be applied in the case of Railway Refreshment Room, Dining Car and Travellers' Bungalow licenses, the fees for which should accordingly be assessed in the following manner —

The total sales of the different kinds of liquor in the year (actual sales of 12 calendar months ending on 31st December of the year preceding the financial year for which the fee is to be assessed as per Commissioner's No P R —11, dated 22nd September 1914) should be taken as the basis of calculation of the vend fee, and the pass fee calculated at the rates mentioned above on these sales should be deducted from the fee worked out in accordance with the scale laid down in paragraph 282 of the *Excise Manual* as further revised in 1914 *plus* 50 per cent enhancement

(*Vide* Commr of C S and Exc's No 1181, dated 5th July 1922)

Description  
of Railway  
Refreshment  
Rooms

207 The Commissioner of Customs, Salt and Excise, Bombay, has directed that the following notice should be put up in Railway Refreshment Rooms which have no "off" license —

"The supply of liquor for consumption 'off' the premises, except to *bona fide* passengers in trains passing through the railway station is not allowed and the Railway Refreshment Room licensee will lose his license altogether if it is found by the Commissioner of Excise that this rule is infringed. But in urgent and genuine cases of illness (cholera, fainting accident, etc), glasses of spirit may be removed from Railway Refreshment Room to the patient but not unopened bottles. Unopened bottles must not in any case be sold for consumption off the premises. The licensee must take out an 'off' license if he wishes to sell unopened bottles"

(Commr's No 298 dated 13th May 1919, as modified by his No 298 of 9th July 1919)

Refreshment  
Room  
licenses  
at Railway  
stations

208 Refreshment Room licenses at railway stations should be granted as directed in G R, R D, No 1155, dated 3rd April 1886, and the Commissioner of Akbari's Circular No 6913, dated the 6th December 1899, in the names of the particular individuals whom the railway authorities may put in charge of such refreshment rooms. Refreshment room keepers are prohibited from selling liquors to persons other than railway passengers except with the previous sanction of the Collector and under a separate "off" license. These licenses are to be

assessed in accordance with the principle approved in G R , R D , No 209, dated 11th January 1905 (see paragraph 206 *supra*), the minimum fee being Rs 25 in small towns and Rs 100 for larger ones

(Commr's Circular No F L 1-1, dated 18th July 1911;  
vide G R , R D , No 102 C , dated 5th May 1922 )

209 Short term licenses, which correspond with Temporary Short Term Refreshment stall licenses in Bombay, are issued on payment of a fee of Re 1 0 0 per diem on the occasion of dances, sports, etc

210. When granting a license for dining car attached to any railway train running through different provinces the following general ruling of the Government of India is to be kept in view —

- (1) that a train liquor license issued to the contracting firm in their head quarters should be held to cover the whole extent of the journey of the train in respect of which it is granted, the issue of liquor being confined in each case to passengers by the train, and
- (2) that the fee fixed for the license may be credited in full to the Provincial Government which grants the license
- (3) As regards the legal difficulty which may arise from the fact that a liquor license issued in one province would not, strictly speaking be current in other provinces where different Excise Acts are in force, the Government of India have observed that it will be obviated by the Local Government or Administration which issues any such train license informing the other Local Governments and Administrations in whose territories it may be desired to give the license currency of its action. It will then be open to the latter authorities either to formally issue a separate license in respect of their territories or to simply direct their executive officers to recognize the one already issued. So long as such licenses are issued in a limited number and in favour of respectable firms, the adoption of the latter course would suffice

Short Term licenses

Orders regarding the grant of licenses for dining carriages

(Vide letter No 1345 Ex, dated 23rd March 1898, from the Government of India to the Government of Bengal, embodied in G R , R D , No 2418, dated 6th April 1898 )

Note — Under sub section (2) of section 16 of the Bombay Abkari Act as revised in 1912 a license granted for sale under the Excise law for the time being in force in other

parts of British India may be deemed, on such conditions as the Commissioner may determine, to be a license granted in that behalf under the Bombay Abkari Act, 1878

Fees for these licenses are to be assessed in accordance with the principle explained in paragraph 206 above

(*Vide* G R, R D, No 102 C, dated 5th May 1922)

"On  
licenses  
not to be  
allowed in  
the mofussil

211. Government have decided that there should be no "on" licenses (i.e., licenses allowing consumption of liquor on the premises) in the mofussil as it would be an undesirable innovation on the policy of the Excise Department which has always been not to allow foreign liquor drinking shops or taverns in the mofussil (G R, R D, No 292 of 12th January 1909) Government have however, sanctioned the grant of "on" licenses for the sale of beer at Kalyan, as a tentative measure for two years (*Vide* G R, R D, No 5632, dated 31st August 1922)

Wholesale  
licenses not  
to be granted  
in the  
mofussil

212 Government have directed that as a general rule wholesale licenses for the sale of foreign liquors should not be granted in the mofussil

(G R, R D, No 10164 dated 12th October 1918, and  
G O, R D, No 5919, dated 12th June 1919)

Issue of a  
wholesale  
license

213 Government have sanctioned the issue of a license to the Alernhic Chemical Works Co., Ltd., to sell by wholesale foreign spirits of their own production in Ahmedabad subject to the following conditions —

- (1) That spirits imported from Baroda should be deposited in the Ahmedabad bonded warehouse pending chemical analysis and the payment of duty or deposit securities to cover the duty,
- (2) that samples of each consignment should be sent to the Chemical Analyst, Bombay, for analysis,
- (3) that the Company should pay rent for the portion of the warehouse occupied by their spirits, and
- (4) that they shall not be permitted to sell by retail

(*Vide* G O, R D, No 11905, dated 8th November 1919)

A license has also been granted to Messrs L. Motiram & Sons Poona, for the wholesale sale of Bangalore beer on payment of a fee of Rs 300 per annum

(*Vide* G R, No 8177, R D, dated 27th August 1923)

Cases in  
which  
separate  
licenses  
are not  
necessary

214 Government have ruled that in such a special case as that in which a shop keeper, who sells among other things imported wines and spirits, keeps a shop at Mahabaleshwar for a portion of the year and for the rest of the year transfers his goods and establishment to Satara a single license and a

single fee may be held to be sufficient. A separate license and separate fee for each shop are not necessary.

(See G R, R D, No 4080, dated 14th July 1881.)

215. In the case of Native States whose Abkari revenue Issue of foreign

to the State concerned

216. With a view to obtain returns of sales sufficiently Instructions to officers to

and sales correctly and to see that no such returns are kept this matter (which is possible owing to there being no independent means such as permits for the transport of liquor, by which the sales recorded by the licensee can be effectively checked) will lead to the loss of their licenses. The Excise Inspectors are at the same time instructed to visit the shops and examine the accounts and the stock unexpectedly and at frequent intervals and to report to the Superintendent of Excise of his district any irregularities which they may discover.

#### PROVINCE OF SIND

217. In Sind the following classes of licenses are issued Classes of licenses issued in Sind for the sale of imported foreign liquors —

- (1) Wholesale license
- (2) Retail "off" license
- (3) Retail "on" license
- (4) Hotel and Travellers' Bungalow licenses
- (5) Refreshment Room license and Railway Refreshment Room licenses
- (6) Short term license
- (7) License for sale of rectified spirits
- (8) License for the wholesale sale of ordinary denatured spirit
- (9) License for the retail sale of ordinary denatured spirits
- (10) License for the sale of malt liquor
- (11) Cantecut tenant system license
- (12) Auctioneer's license
- (13) License for the sale of essences containing spirit.

218. Wholesale Importers' licenses are issued only in the Description of the whole-sale licenses. Karachi District to firms doing a large business, and permit the sale of liquor in quantities of not less than two gallons



at a time Bottling and compounding is permitted only under customs supervision on payment of a fee The minimum fee leviable for these licenses is Rs 500, the maximum being unlimited The licensees have to pay on all liquors cleared by them from the Custom House at Karachi a vend fee at the rates mentioned in G R, R D, No 102 C, dated the 9th May 1923 (See para 182 *supra*)

Description  
of the retail  
"off"  
licenses

219 Retail "off" licenses permitting the sale of liquor in quantities not less than a pint at a time and prohibiting consumption on the premises may be granted in all districts, the fee payable per annua being Rs 2,000 for class A, Rs 1 500 for class B, Rs 1,000 for class C and Rs 500 for Class D in Karachi, Hyderabad and Sukkur and Rs 100 to Rs 500 in the rest of Sind Authorized opening and closing hours are as follows —

Keamari 5 p m to 9 30 p m and elsewhere 9 a m to 10 p m  
(Vide G R, R D, No 102 C, dated 9th March 1922, as modified by G R No 103 C, dated 29th September 1922)

Description  
of the retail  
"on"  
licenses

220. Retail "on" licenses are not to be granted outside towns and in towns very sparingly These licenses permit the sale of foreign liquor in any quantity, consumption on the premises being allowed The foreign liquor "on" shops in Karachi and Hyderabad are sold by auction  
(Vide G R, R D, No 102 C, dated 9th March 1922)

The opening and closing hours of these shops are as follows —

Karachi Town 9 a m to 12 30 p m and 2 p m to 10 p m.

Keamari 5 p m to 9 30 p m and elsewhere 10 30 a m to 10 p m

(Vide G O No 5106 dated 27th May 1919 R D)

Hotels Tra-  
vellers Bun-  
galow and  
Refreshment  
Room  
Licenses

221. Licenses for the sale of liquors in hotels, travellers' bungalows, refreshment rooms and railway refreshment rooms are granted at rates of fees assessed on the basis of sales subject to the following minimum in the case of licenses other than hotels in Karachi —

	Rs
Small towns	25 per annum
Large towns	100

Fees for Hotel licenses in Karachi are levied at the following rates —

	Rs
A Hotels with 40 rooms and above	1,000
B Do 20 rooms and above but less than 40	500
C Do less than 20 rooms	250

(Vide G R, R D, No 2089 of 27th February 1909 and G R, R D, No 102 C, dated 29th September 1922)

Hotels and travellers' bungalows with no bars may be kept open all night without extra fees. Where licenses are granted for bars open to the public in hotels or travellers' bungalows a condition should be inserted in the license that the bar must be closed at the prescribed time.

Refreshment rooms must as a rule be closed for the sale of liquor at the hour prescribed in the license.

In the case of hotels and travellers' bungalows with bars open to the public, and of refreshment rooms, permission for the extension of the closing hours may, however, be granted, on payment of Rs 150 for each additional hour or fraction thereof.

(*Vide* G R, R D, No 6585, dated 7th July 1909)

222. Licenses for the sale of rectified spirits are issued to medical practitioners, chemists, apothecaries and keepers of dispensaries on payment of a fee of Rs 100 only per annum. The licensees are not to sell rectified spirits except for *bona fide* medicinal purposes.

Licenses for the sale of rectified spirits

223. Licenses for the sale of essences containing spirit are issued on payment of a fee of Rs 5 per annum. Licensees are not required to keep accounts.

Licenses for the sale of essences containing spirit.

(*Vide* G R, R.D, No 1571 C, dated 14th May and 4th July 1923)

For the list of essences containing spirit see paragraph 197 *supra*

224. Collectors are authorized to grant temporary licenses for the sale of foreign liquor and to fix the amount of fee to be charged.

Temporary foreign liquor licenses

(*Vide* the Commr's No C 521, dated 10th July 1900, and G R, R D, No 2089, dated 27th February 1909)

225. Contractors under the Military "Canteen Tenant" system are required to take out a retail license for the sale of liquor on payment of fees on the following scale —

Canteen tenant system licenses

(i) For regiments Rs 24 per annum

(ii) For smaller units Rs 12 per annum for a license covering the retail sale of spirits and malt liquors

(*Vide* G R, R D, No 733, dated 25th January 1909)

Note—It is not the intention of Government that the holder of a Canteen Tenant System license should carry on Off sales

(*Vide* G R, R D, No 8220, dated 26th July 1923)

226. Temporary refreshment rooms, stalls, etc, licenses are granted for sale of European liquor at balls, parties, theatres, temporary stalls, etc, on payment of fees ranging from Re 1 to Rs 5 per diem.

Short term licenses

(*Vide* G R, R.D, Nos 3657 and 2089, dated the 5th June 1888 and 27th February 1909 respectively)

Auctioneers' license

227. Temporary licenses for auctioneers for sale of foreign liquor (in their auction rooms) are granted on payment of a fee of Rs 5 *per diem* (*vide* the Commr's No C 401, dated 19th June 1906) but if the auction is held on the premises of a licensee no further license is required

(*Vide* Commr's No 3025, dated 27th June 1887, and No 3436, dated 29th July 1887)

A general whole year license for the sale of foreign liquors by auction may be issued on payment of a fee of Rs 20

(*Vide* G R, R D, No 2705 dated 23rd March 1911)

Licenses for the sale of malt liquor

228 Licenses for the sale of malt liquor of Indian manufacture are auctioned in the towns of Karachi, Hyderabad and Sukkur (*Vide* G R, R D, No 102 C, dated 23rd April 1923)

Strength at which liquor may be sold

229 The minimum strength at which foreign liquor may be sold is 35° U P in the case of gin and 25° U P in the case of other potable spirits except denatured spirit which must be of a strength not less than 50° O P

The minimum of 25° U P will not be enforced in the case of spirits or liqueurs which are sold at a retail price of not less than Rs 50 per gallon or Rs 100 per dozen quart bottles

(G R, R D, No 92 dated 29th November 1921)

Prohibition of the sale of denatured spirits with out license

230. The sale of denatured spirits without control in the province of Sind the issue of a notification to

methyiated or caoutchoumed spirit or spirits rendered effectually and permanently unfit for human consumption in contravention of section 16 of the Abkari Act on or after that date shall be liable to be punished under the said Act

(Commr's Notn No C 733, dated 9th October 1901)

Grant of licenses for the sale of denatured spirits

231. Vendors of denatured spirits are required to take out licenses on payment of a fee of Re (1) one per annum each for a retail license and Rs 2 each for a whole sale license and to keep accounts of sales and receipts which are to be open to inspection on demand by the Collector or any officer authorized by him in that behalf

(*Vide* G R, R D, No 5555, dated 1th June 1908, and

No 4080, dated 4th May 1910, G R, R D,

No 718 C, dated 1st December 1921)

#### SETTLEMENT OF ADEN

Rules regulating the sale of foreign liquor in Aden

232. Rules regulating the sale of foreign liquor in Aden and Perim will be found in paragraph 18 *supra*

233. liquor is of  
 G R, R I ,  
 are the importers All foreign liquor imported into Aden Aden  
 passes through the Abkari warehouse for assessment of duty  
 leviable thereon This means that a record is maintained of  
 the actual quantity of liquor imported At the end of the  
 year, when licenses are renewed, the books of the dealers are  
 called for and their receipts and sales checked with the  
 records of the Abkari office In this way the Collector of Ab-  
 kari knows exactly the amount that is actually consumed

(G O, R D, No 10869, dated 15th October 1919)

234. Government have ruled that it is not desirable to Retail liquor  
 grant retail liquor licenses to persons holding the office of licenses not  
 Consul or Vice Consul for Foreign States at Aden to be grant  
 ed to persons  
 holding the  
 office of  
 Consul or  
 Vice Consul  
 for Foreign  
 States in  
 Aden

(G R, R D, No 1849, dated 10th April 1880)

## CHAPTER XIII.

## RULES AND EXECUTIVE INSTRUCTIONS.

No 102 C, dated the 26th November 1923

*Rules for the grant of refund of vend fee on foreign liquor*

235. Rules for the grant of refund of the vend fee levied, or for exemption from payment of the vend fee leviable, under Government Notification No 102-C, dated the 9th May 1923, as subsequently amended on foreign liquor imported into the port of <sup>Bombay</sup>~~Karachi~~ by sea and subsequently exported therefrom and on Indian-made foreign liquor (imported as well as indigenous) exported from the <sup>Bombay Presidency</sup>~~Province of Sind~~

1. When a holder of a license for the wholesale vend of foreign liquor desires to export under claim for refund of the vend fee any duty-paid imported foreign liquor on which such fee has already been paid, or is payable at the end of the month under the terms of his license he shall present an application (in Form A hereto annexed) to the officer in charge of vend fee work, at the <sup>Old Custom House, Bombay</sup>~~Custom House, Karachi,~~ and attach to the application the following documents:—

- (a) the excise pass or passes under which the liquor intended to be exported was cleared from the Custom House
- (b) the receipt or receipts for the amount of the vend fee, if already paid, on such liquor

That the application in Form A shall be accompanied by the excise pass or passes under which the liquor was imported into the <sup>Presidency</sup>~~Province of Sind~~ or passed out of the distillery or warehouse instead of the pass or passes mentioned at (a) in the foregoing rule. The receipt or receipts mentioned at (b) in that rule are required also in this case.

3. The Excise Officer in charge of vend fee work to whom the

been paid, or is due for payment at the end of the month, he shall enter the particulars of export in the refund register and return the passes and receipts with him for noting thereon subsequent exports from the same consignment. He shall then note on the application the fact of his having checked the particulars shown therein with the documents presented to him and hand it back to the exporter or his agent to be produced by him, along with the consignment, before the Examining Excise Officer \* [at the Karachi Bunder Station] The goods

\* The bracketted portion to be added in the Karachi refund rules and the last sentence which relates to Bombay only should be omitted from them.

shall be examined at, and exported from, the following railway stations only :—

*Railway Stations*

Church Gate	} of the B B & C I Railway.
Carnac Bunder	
Victoria Terminus	} of the G I P Railway
Wari Bunder	

4 The Examining Excise Officer before whom the consignment is produced shall open and examine at least 10 per cent of the packages and satisfy himself that the description and quantity and, where necessary, strength of liquor declared in the application are correct. He shall then sign the endorsement on the application intended to be signed by him and hand over the application to the exporter

5 When the liquor has been examined, as required in the foregoing rule, the exporter shall take the application to the railway booking clerk and after the consignment is booked obtain on the application from the loader a certificate to the effect that the consignment has been loaded and from the responsible officer of the railway station a certificate to the effect that the liquor has been forwarded to its destination. The exporter shall then show the railway receipt in respect of the consignment so despatched to the Examining Excise Officer, who shall note on the application the fact of his having seen the receipt and return the receipt to the exporter. The latter shall then forward the application to the officer in charge of vend fee work for the preparation of the refund bill

6 In the case of liquor intended to be exported before the vend fee due thereon is paid, the Excise Officer in charge of vend fee work and the Examining Excise Officer shall follow the same procedure as has been laid down in rules 3 and 4 above for the examination of the documents and the consignment to be exported and the keeping of record thereof, but the claim for refund of the vend fee shall not be passed for payment until such fee has been actually paid and credited to Government.

7. The Excise Officer in charge of vend fee work to whom the application duly endorsed by the railway officers and the Examining Excise Officer is delivered shall prepare a refund bill in the prescribed form, make a note of refund in his registers and on the receipts

submit it for signature to the Collector of Bombay [\*] who shall satisfy himself that the fee the refund of which is claimed has actually been paid. When the bill is signed by the Collector it shall be sent to the exporter, who shall present it to the Chief Account Officer Treasury Officer, Karachi, for encashment

[\*]—[\*] For these words substitute the words "submit it for signature to the Collector of Karachi in the Karachi refund rules".

8 No refund shall be allowed where the claim is for a refund amounting, in respect of any single consignment intended to be exported, to less than 2 rupees

9 No refund shall be allowed if the foreign liquor in respect of which it is claimed is not exported within six months from the date of the pass under which it is cleared from the Custom House or in the case of Indian made foreign liquor within six months from the date of the pass under which it was imported into the Bombay Presidency nor shall payment be made in respect of any claim already admitted if the bill relating thereto is not preferred within three months from the date of exportation of the liquor

10 When any importer or clearing agent desires to remove any foreign liquor direct from the Custom House or Customs Bonded Warehouse to a railway station for immediate exportation, without payment of the vend fee he shall present an application (in Form B hereto annexed) to the Examining Excise Officer on duty at the Victoria Terminus Station Karachi Bunder Station at least 24 hours before the liquor is ready for removal in order that the latter may arrange to furnish the necessary escort at the hour mentioned in the application to accompany the liquor from the customs premises to the railway station named in the application. The application shall be accompanied by the customs bill of entry and when the consignment arrives at the station it shall be examined by the Examining Excise Officer [\*] on duty at the said station [\*] to see that the packages, casks or drums comprising it are in accordance with the particulars given in those documents. The further procedure as regards the booking of the consignment by the station staff obtaining of their certificate of despatch on the export application and production of the railway receipt before the Examining Excise Officer shall be the same as has been described in rule 5 above. On receipt of the application duly completed the Examining Excise Officer shall forward it to the officer in charge of the vend fee office for record.

11 The days and hours of business at the vend fee office at the Old Custom House and at the railway stations appointed under rule 3 for the examination of consignments of liquor will be as follows —

- (1) All week days except the King's Birth-day, New Year's day, Good Friday, Christmas Day and all holidays sanctioned by Government under the Negotiable Instruments Act
- (2) Between 11 a.m. and <sup>5.30</sup><sub>5.0</sub> p.m. on week days except Saturdays and between 11 a.m. and 2 p.m. on Saturdays

[\*]—[\*] These words are to be read in the Bombay rules only

\* The word "old" should be deleted from the Karachi rules and for the words "at the railway stations appointed under rule 3" for the examination of consignments of liquor the words "at the Examining Officer's office at the Karachi Bunder Railway Station" should be substituted

† 5 p.m. has been sanctioned as the closing hour at the vend fee office at the Karachi Custom House and at the Examining Officer's office at the Karachi Bunder Railway Station (Sole Gen. R.D. No. 10 C. dated 1st August 1933)

12 In the case of Indian made liquor intended to be exported from any place outside the Town and Island of Bombay under these rules the application in Form A shall be presented to the Collector of the district from which the liquor is to be exported. The Examining Range Officer will be the Excise Inspector of the division in which the railway station from which the liquor is to be booked is situated. The verification of payment of vend fee required in rule 3 above and the preparation and payment of the refund bill will be done in the office of the Collector. The procedure prescribed in rules 4 and 5 shall be followed by the Examining Officer and the railway staff at the station of export.

## FORM A

(See rules 1, 2 and 12 )

*Form of Application*

Dated

192

To

The Excise Officer, in charge of foreign liquor vend fee work, Bombay  
Karachi

The Collector of

Sir,

Please <sup>examine</sup> arrange for the examination of the undermentioned liquor to be exported from the \* station of the Railway† and to be consigned to the foreign liquor vend shop of at upon which <sup>I</sup><sub>We</sub> intend to claim refund of the vend fee --

No and description of packages	Description of liquor	Quantity in bulk gallons	Strength	No and date of pass and receipt and the amount of vend fee if any paid	Remarks of the Examining Excise Officer

\* The words Karachi Bander should be inserted in the Karachi rules.† The word "Railway" should be read in the Bombay form only



I  
We do hereby declare that the contents of this document are truly stated

Exporter(s),

Checked and forwarded to the Examining  
Excise Officer

Officer in charge of vend fee work

Dated the 192

Examined

Examining Excise Officer

Dated 192

Loaded this day of 192

Order

The consignment has been forwarded to the abovementioned station

Designation of the railway officer in charge  
of station

Dated 192

Verified with the railway receipt

Examining Excise Officer

Dated 192

### FORM B

(See rule 10)

*Form of application for the export of duty paid imported foreign liquor  
direct from the Custom House or Customs  
Bonded Warehouse*

\* Dated at Bombay 192  
Karachi

To

[\*] The Excise Officer on duty at the Victoria Terminus Railway  
Station of the G I P Railway, Bombay [\*]

Sir,

Please arrange to depute on at  $\frac{a.m.}{p.m.}$  one of  
your subordinates to escort the undermentioned goods from to  
the Karachi Bunder station [b] of the R R & C I Railway [b] which are to  
G I P Railway be consigned to at and upon which we  
request exemption from payment of the vend fee

[\*]—[\*] For this designation substitute The Examining Excise Officer Karachi  
Porter Station in the Karachi form

[b]—[b] These words should be omitted from the Karachi form

Original marks and numbers	No and description of packages, casks, etc	De scription of liquor	Quantity in bulk gallons	No and date of the customs bill of entry	Remarks of the Examining Excise Officer

I  
We do hereby declare that the contents of this document are truly  
stated

Exporter(s)

Examined

Examining Excise Officer

Dated 192

Loaded this day of 192

Loader

The consignment has been forwarded to the abovementioned station

Designation of the railway officer in charge  
of station

Dated 192

Forwarded to the officer in charge of foreign liquor vendor fee work for  
record

2 The consignment has been despatched under railway receipt  
No dated 192

Dated 192 .

Examining

*Brewery rules*

236 The Commissioner of Customs, Salt and Excise has, with the approval of Government conveyed in their Resolution in the Revenue Department No 11730, dated 18th December 1911 issued the following instructions for the management and supervision of breweries in the Bombay Presidency —

INSTRUCTIONS FOR THE MANAGEMENT AND SUPERVISION OF  
BREWERIES IN THE BOMBAY PRESIDENCY

*Survey of Breweries*

1 An officer (hereinafter called the surveying officer) will be appointed by the Commissioner to take account of all the operations in the brewery, and it shall be competent for him, or for any other officer authorised to inspect breweries, to enter the building and visit and examine any room, place or utensil mentioned in the entry at any time either by day or night

2 The officer must see that the brewer makes entry of his premises and utensils in the form prescribed in paragraph 45 below and takes out a license, that he keeps his vessels and rooms properly marked, and, when more than one is used for the same purpose, numbered also, and that he conducts his operations generally in accordance with the license

3 The officer's survey to be effective must aim specially at preventing the use of any materials not entered by the brewer in his brewing book, the use of any prohibited substance or liquor, the fraudulent mixture of uncharged worts or sugar with worts already collected and charged, and the adoption of any means to frustrate the taking of a correct account of the quantity and gravity of the worts produced. He should make himself acquainted with the course and use of all pipes. The attention of officers is called to license clause 14, which requires that at least 50 per cent by weight of the materials used in any brewing shall consist of malt. Officers are to see that this clause is complied with, and with this object should weigh a bushel of the malt and of any other materials entered in bushels at least once in each fortnight.

4 Officers surveying breweries shall make a complete survey of the whole of the brewery plant on every day on which they visit a brewery, showing, in the proper columns in a survey book, the form of which will be prescribed by the Commissioner, the condition of each vessel and the dip and gravity of each vessel containing fermenting wort, unless such wort shall be fining when, except in case of suspicion or fraudulent addition of saccharine matter or of addition or removal of wort, the surface need not be broken. A copy of each survey will be left at the brewery for the information of the brewer.

5 Breweries shall be surveyed daily with return surveys on two days a week. A survey need only occasionally be made on a Sunday or official holiday. When a survey is made on such days it will not

be necessary to show the conditions of any portion of the plant if the surveying officer is satisfied all is correct. In this event he should enter in the proper books the date and hour of his visit with the remarks "Premises regular." If brewing is carried on Saturday and the collection of worts is not checked on that day a survey need not as a rule be made before 9 a.m. on Monday. Occasionally, however, the collection should be checked on Sunday morning.

6 When two surveys are made on the same day or one of the surveys the condition of all the vessels need not necessarily be shown.

7 Before leaving the premises the surveying officer should complete the entry of his survey in his own book and in the brewer's copy. All blank spaces should be filled by a dash of the pen and the officer's initials should be placed at the end of the survey.

8 Survey must be made at such hours as will best check the most important operations. Once at least in each quarter a survey should be made of the brewery before the time entered for mashing and on such occasions a bushel of unground malt similar to that to be mashed be weighed and the weight noted in the survey book. A gauge of grains in the mash tun should be taken not less than twice in each month and the weight of sugar used checked and the sugar dissolved in the presence of the officer at least once in each month particulars of the check weight being entered in the survey book. The grain should be levelled prior to being gauged. A survey should frequently be made during the boiling, cooling and collecting period.

9 If the collection of wort regularly takes place at a late hour at night the surveying officer should visit the brewery at such hour at least once in each fortnight. Where such late collection is infrequent a late survey need only occasionally be made.

10 Where it is the practice of the brewer to delay making entry until the following morning of such collections of worts as are not finished before 18 o'clock the officer on his morning visit should observe whether the gravity entered appears to be that of the worts before fermentation had begun, which should be higher than the gravity found in the morning and whether the entry corresponds with any check account which he may have obtained on a late visit on the preceding evening. Whenever there is reason to doubt the correctness of any entry samples of the worts should be taken and sent to the laboratory for analysis.

11 All gauges and gravities of worts taken during a brewing are to be deemed checks only and should not form the basis of any charge for duty or calculation of outturn at the standard gravity (*vide* paragraph 29). But if when the brewer's entry is made and checked a considerable deficiency shall appear in the quantity or gravity as shown by the check account the officer should enquire into the cause and if needful report the facts to the Collector, who will dispose of the matter in consultation with the Distillery Expert.

12 The officer should ascertain the true condition of each vessel, etc., by actual examination, take each dip, sample and gravity himself, and record the particulars in both the survey books (D) before leaving the premises. He must inspect the brewing book and copy therefrom the particulars of all entries made by the brewer subsequent to his previous inspection, whether of notices to mash, to dissolve or to mix worts, or of materials, or of worts collected or mixed. The date and hour of collection together with the number and name of the collecting or fermenting vessel, should be copied under the head of "worts collected", the dip and gravity of each vessel, as entered by the brewer, should be entered in the proper columns of the survey book immediately above the dips and gravities of the relative vessels as found at the time of survey, and a line in black ink must be drawn between the two accounts. The particulars from the brewing book (C) or any remarks made by the officer in his survey book need not be copied into the survey book left at the brewery; but the net quantity of worts charged with duty shall be entered in column 68 on the next visit of the officer, unless worked out before he leaves the brewery, when it shall be entered at once.

13 The officer is not to ascertain from the brewer the quantity or gravity of any worts collected. In taking an account of worts collected and entered the officer, after satisfying himself that all the worts produced from a brewing are collected, is to take the dip, temperature and gravity of the worts and enter in his survey book the dip and gravity after adding to or deducting from the gravity the equivalent proper to variations above or below the standard temperature of 60° Fahr, according to the table supplied for the purpose.

14 After the expiration of three or four days from the commencement of fermentation, or when at any time fermentation has visibly declined, further gauging and sampling of the worts may be dispensed with, the word "fining" being written in the columns for dip and gravity, but a complete account should be taken at any time if there is reason to suspect any addition having been made to the worts in the vessel.

*Alterations and corrections in brewer's notices and books*

15 No entry in any of the books kept by a brewer under the terms of the license shall be erased or over written.  
 Clause 16 of license Should it be necessary to correct any entry a line should be drawn through the incorrect entry in such a manner as to leave it distinctly visible and the amended entry should be inserted above it. Every correction shall be initialed by the person making it at the time and by the surveying officer on his next inspection of the book. Merely clerical or arithmetical errors need not be specially noticed, but in the case of errors which cannot be so classed, the explanation of the brewer should be obtained and submitted to the supervising officer with the surveying officer's remarks. When a brewer finds he cannot act in accordance with a notice to mash

or dissolve he should send a written notice and explanation to the surveying officer not later than one hour after the notice hour to mash or dissolve. Every such notice and explanation should be forwarded at the end of the quarter through the supervising officer to the Commissioner.

### *Gauging of vessels*

16 Before being taken into use all mash tuns, coppers, coolers, fermenting and racking or settling vessels shall be gauged jointly by the supervising officer and the surveying officer under the rules in force for gauging such vessels, and tables shall be constructed showing the total capacity of each vessel in imperial gallons (in the case of mash tuns in imperial bushels) and in the case of mash tuns, fermenting and racking or settling vessels its capacity for each tenth of an inch in depth. In the case of underbacks, coppers and coolers, dimension tables only need be constructed. These tables before being taken into use shall be certified by the brewer or his accredited agent to be correct.

17 The supervising officer should on each visit to the brewery ~~take the capacity of the mash tun, copper, cooler, fermenting and racking or settling vessels~~ any store vat or cask which has not previously been gauged, and if the vat, which has been gauged with a drip, is moved, it must be regauged before being taken into use again. The surveying officer should occasionally gauge the casks used for issues. Not less than ten should be so gauged in each quarter and the result should be entered in the survey book.

### *Storage of beer*

18 Before beer can be stored in casks other than those in which it will be issued such casks must be gauged by the brewer and the surveying officer either conjointly or separately by actual measurement, and only under exceptional circumstances (such as no gauged casks being ready for racking) will storage in ungauged casks be permitted. The supervising officer will check on each visit to the brewery any store casks which have been removed for recooling or cleansing and are ready to be returned into store. Should he be dissatisfied with the capacity shown against any cask in the cask register he will regauge it when empty.

### *Instruments and gauging rods*

19 The surveying officer will be provided by the department with proper gauging rods and a standard saccharometer and thermometer. If the brewer questions the correctness of the instruments or the results obtained by the officer he should put in a written protest immediately. This will be forwarded with his remarks by the officer to the supervising officer who, after due enquiry, will report the matter for the orders of the Commissioner.

### *Examination of beer stores, etc*

20 Nothing should be used in brewing except malt, grain, sugar and hops without the previous sanction of the Commissioner. The

beer stores should be frequently and carefully examined for the presence of unauthorised materials. Sugar or other brewing materials should not be allowed to be in a beer store. Fining or cleansing vessels, store vats or casks and tanks entered to be used solely for heating water should also be frequently examined. When these examinations are made the fact should be noted in the survey book.

21 Should the brewing book prescribed in clause 12 of the license be lost a written explanation should be obtained by the surveying officer from the brewer and sent to the Commissioner through the supervising officer both of which officials will attach their remarks on the matter. The Commissioner may order the suspension of the license and on fuller enquiry the license may be cancelled.

#### *Returned beer*

22 Beer returned to the brewery of issue should be verified by the surveying officer on receipt of an application from the brewer provided that with his application the original permit under which the beer in question was issued, or in cases where the permit is unobtainable satisfactory documentary evidence that it had been originally issued from the brewery is produced. After verification the quantity actually found by the surveying officer may be brought into the stock book the permit or other document as the case may be together with the brewer's application, being filed in the stock book pending the examination of the entry by the supervising officer. All such entries and documents shall be initialled by the checking officer and the documents filed by the surveying officer and retained for one year.

Business letters which have been produced in lieu of the permit shall be returned to the brewer a certified copy of the portion relating to the return of the beer being retained and filed.

Beer awaiting verification shall not be stored in an entered beer store.

#### *Destruction of unsound beer*

23 The destruction of beer unfit for consumption is not to be witnessed and certified by any officer except under instructions previously received from the Collector. When the brewer wishes to destroy spoilt beer, and to claim remission of the duty, he should be requested to make written application to the Collector of the district.

The application should contain a declaration by the brewer that the beer was brewed by himself and that it had never left his premises.

#### *Brewer's stock book*

24 The stock books should be checked at least once in each week by the surveying officer the quantities of beer brewed and entered being compared with the entries in his survey book and the quantities of returned beer being compared with the statement of verification by the officer and the beer issues with the counterfoils of permits issued.

25 The stock of beer in every brewery will be taken at least twice in each year by the supervising officer or such other officer as the Commissioner may direct. Stock shall only be taken at other times by the surveying officer or other officer lower in rank than the supervising officer if there is any suspicion of fraudulent practices. On all occasions the result will be immediately reported to the Commissioner and in the latter case with the reasons for taking stock.

### *Stock taking*

26 If the stock of beer found on stock taking exceeds or is less than that which should be on hand, according to the stock books, by more than 1 per cent, the explanation of the brewer should be obtained in writing by the supervising officer before closing his inspection and submitted, with his remarks, with his notes of inspection. On receipt of the Commissioner's orders reviewing the latter, the supervising officer should, unless specially directed to the contrary order the adjustment in the respective books of the wastages found at his stock taking.

### *Duty*

27 The supervising officer after careful examination of all the books will submit to the Commissioner at the end of each quarter an account showing the quantity of beer actually brewed less 5 per cent allowed for wastage, and the duty thereon calculated at the rate of three annas per imperial gallon or at such other rate as may from time to time be prescribed by any law in force in British India. On this account the Commissioner will pass orders as to the amount of duty to be paid.

28 Duty is to be levied on the highest gauge whether it be found by the brewer or by the surveying officer, and the highest gravity is similarly adopted as the basis for calculating the standard number of gallons at 1055° produced from the materials entered in the brewing book.

29 The quantity of worts reduced to the standard gravity of 1055° required to be entered in column 69 of the survey book D is found by calculation according to the following example —

Suppose the collecting vessel (fermenting vat) is found to contain 1,017 gallons and the gravity to be 1060°, the gallons at 1055° would be

$$\frac{1\,017 \times 60}{55} = 1\,142 \text{ gallons}$$

30 The outturn from materials to be entered in column 70 of the survey book is calculated on the assumption that the brewer can produce 36 gallons (a barrel) of worts of the gravity of 1055° for every two bushels, or 84 pounds, of malt or corn or 56 pounds weight of sugar entered or used.

31 Notices in form F for the payment of duty on beer are forwarded by the Commissioner direct to the Collector, who will transmit them to the surveying officer for delivery to the brewer. The surveying





mouthed hottles, if procurable, or in tins with well fitting lids. They should be sent by the first parcel post addressed to the laboratory.

37. An advice of despatch and a report accompanied by an extract from the survey at which the sample was taken should be sent to the Commissioner and a copy to the supervising officer.

### *Powers of attorney*

38. All persons employed as brewers or managers under the licenses should have general power of attorney from their employers. Such powers should be submitted to the Commissioner for approval.

### *General*

39. Attention is drawn to clause 9 of the license relating to repairs and alterations to buildings and plant. No alteration shall be made in the position or capacity of any gauged vessel without the sanction in writing of the surveying officer or of his superior officer. Before any vessel so altered can be again taken into use it shall be regauged and new tables shall be constructed if necessary. In the absence of the super-

he made without the previous consent of the Commissioner, and, on completion, the existing entry must be withdrawn and a new entry made. The surveying officer will forward to the Commissioner through the supervising officer a brief statement of the repairs and alterations made. In the case of simple repairs, not affecting the gauge of vessels, the previous sanction of the Commissioner need not be obtained, but the nature of all such repairs should be reported. When no alterations affecting the entry have been made during the currency of the brewery license a copy of the entry in form A need not be submitted with the brewer's application for the renewal of the license, the surveying officer in such cases certifying to that effect on the application.

40. Verification of the entry, form A, must always be done by examining the places, etc., with the form itself and the certificate of the verification must be signed and dated before leaving the premises.

41. The presence of the brewer is not compulsory during either a survey by an officer or an inspection or stock taking by a supervising officer or superior officer, but if officers are not accompanied by the brewer or by a responsible employee, the brewer must accept the results found by the officer, unless the brewer enters with him a written protest before he leaves the brewery.

42. Officers are strictly enjoined to abstain from making known to any person the nature or extent of a trader's operations, and from divulging the process or means employed, or other fact pertaining to the business, which may be within their cognizance as revenue officers.

## BREWERY FORMS

*General Instructions*

43 Before any register is taken into use the paging should be examined, or if unpagged, the books should be pagged and the certificate on the title page signed by the surveying officer, who should also initial the last page immediately under the number, thus

<sup>50</sup>  
AB The supervising officer will, on his first examination of any new register, examine the paging and if correct initial the officer's certificate, or if incorrect make the necessary alterations and state their nature at the foot of the certificate over his name

44 The forms of accounts prescribed for use in connection with the supervision of the Brewery are—

- Form A—Entry of premises and plant in brewery
- „ B—Brewery Table Book
- „ C—Brewing Book
- „ D—Brewery Survey Book
- „ E—Quarterly statement of duty to be levied
- „ F—Notice to pay duty on beer
- „ G—Stock Book
- „ H—Stock Book of hotted beer
- „ J—Register of store casks at the brewery
- „ K—Permit for transport to be issued by brewers
- „ L—Stock taking statement

Forms G and H will be provided by the brewers and must be retained for two years after being completed and taken out of use

## FORM A

*Entry of premises and plant in a brewery*

45 This form is intended to take the place of a plan and must be so filled up that every part of the premises under departmental control and each utensil employed in brewing can be readily identified. The surveying officer will give the brewer every assistance in filling up the entry, which must show clearly the position of each room, the number and nature of each utensil therein and the purpose for which each will be used. The officer receiving the entry will carefully compare it with the rooms and utensils shown on it, and if dissatisfied with it will call upon the brewer to produce a correct one, but any minor amendment or addition found necessary may be made by the officer in the space provided in the certificate of verification. On additions to or alterations in rooms or utensils during the currency of license the existing entry should be withdrawn and a new one made. No new entry need be made when either a room or utensil is temporarily taken out of use, but if brought into use for another purpose a new entry should be called for.

## FORM B

*Brewery Table Book*

46. With regard to the following vessels the dimensions table only need be entered a blank page being left for the container's table, should it at any time be found necessary to construct it —

Underbills, copper coolers and hop backs

When new tables are constructed for any vessels, or when a vessel is taken out of use, the word "cancelled" should be written in red ink across the table, in the former case, the page on which the new tables are entered should be noted. The book should be indexed and the index kept up to date.

## FORM C

*Brewery Book*

47. Any outstanding notices at the end of the quarter, or when taking a new book into use during a quarter, should be transferred to the new book, as should also the date of the last survey made by the officer, the word "transfer" being written at the end of the line and followed by the officer's initials. The quantities of materials used should be totaled and carried forward from page to page and finally totaled at the end of the quarter. Whenever an entry has been made by the brewer, the date and hour of the officer's survey following such entry should be made on the next line. Spaces not required for any entry should be filled by a dash of the pen.

For the purposes of forms C and D the time should be denoted by the hour of the day counting from midnight to midnight.

## FORM D

*Brewery Survey Book*

48. To avoid waste of stationery, this book should be taken into use in alternate quarters till entirely used up. When taking a new book into use the following information should be transferred from the old book —

(1) the highest dip and gravity of any vessel in which wort was shown on the last survey,

(2) any outstanding notices,

(3) the last complete survey made by the officer, and if this has been followed by a partial survey, the partial survey also. Remarks made in column 72 need not be transferred.

The word "transfer" must be written at the end of any line containing particulars transferred from the previous survey book. The total of materials used, of worts collected, charged for duty and calculated at 1055°, and of the calculated materials charge should be carried forward from page to page and a total made at the end of

the quarter The amount of duty leviable for the quarter should be entered below the total Fractions of 1 gallon are to be disregarded in this account

The following abbreviations shall be used in the survey columns to describe the conditions of the vessels —

OO —when a vessel is empty, except in the case of a mash tun when “nil”

“Sed” —standing for sediment in the case of a racked huncleaned vessel

“L Gds” —standing for “liquor on goods” in mash tun when mashing is proceeding

“Bro” —meaning that hulk is broken, when the grains are partially removed

“L” —standing for “liquor” by which term water is described in a hrewery when any vessel is found to contain only water

“W” —standing for “worts” when a vessel is found to contain worts

“Up” —when the head formed during fermentation prevents the dip being taken

“Fing” —Finning	} In a fermenting vat when the fermentation is finishing or finished /
or or	
“Fnd” —Fined	

“S H” —meaning spent hops in the hop back

“Emptg” —Emptying

“Fillg” —Filling

“Rackg” —Racking, meaning drawing off beer or worts into other vessels

#### FORM E

##### *Quarterly statement of duty to be levied.*

49 This form should be filled up by the surveying officer not later than the second day of the quarter following that to which it relates and should be despatched at once, together with the hrewing and surveying books for the quarter, to the supervising officer for check. After check the supervising officer will submit the books together with this account to the Commissioner

#### FORM F

##### *Notice to pay duty on beer*

50 The delivery of this form to the brewer should be noted on a separate line in the brewing book thus—

“Duty Rs                      As                      for quarter ending                      to  
be paid within five days” The date and hour of delivery should be  
stated in the hrewing book in the column for that purpose The  
initials of the brewer should be obtained in column









## FORM D.

No.

*Brewer's Survey Book*

Messrs.

Brewery.

Quarter ending

19<sup>th</sup>

Examined pages and found

Officer's name

Rank

Date

Examined.



## FORM E

*Beer duty voucher for the quarter ended*

Name of brewer	Where brewery situated	District	Net gallons of beer charged with duty at per gallon	Amount of duty	Remarks
				Rs    a	

Signature of Officer

Date

Examined

## FORM F

*Notice to pay beer duty*

To

Messrs

Licensed Brewers at

You are hereby directed to pay into the Government Treasury within five days of the receipt of this notice the sum of Rs

chargeable at                      per gallon upon                      , being the duty net gallons of beer brewed by you in the quarter ended  
Rs

Commissioner of Customs, Salt, Opium and Abkari.

Dated

Delivered to Messrs

19

Officer's signature

Rank



## FORM H

*Brewer's Stock Book.*

Bottled beer.

No

Messrs.

Brewery.

Date commenced

Date completed

Examined pages and found

Officer's name

Rank

Date

Examined

*Bottled beer stock book.*

Date.	Stock						Issues.								Totals		Remarks.
	In hand		Received		Total.		By permit		Breakage or samples		Total		Balance		Initials		
	Quarts.	Pinta.	Quarts.	Pinta.	Quarts.	Pinta.	Quarta.	Pinta.	Quarts.	Pinta.	Quarta.	Pinta.	Quarta.	Pinta.	Drewers.	Officers.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
	D R.	D, B	D B	D B	D B.	D B.	D, B.	D D	D D	D D	D D	D D	D D	D B			



## FORM K

## FORM K

Counterfoil No

No

*Register and page**Register and page*

Consigned to

Permit for the transport of the following beer to

No

No

Hog-heads

Hog-heads

Barrels

Barrels

27 gallons

27 gallons

18 "

18 "

9 "

9 "

4 "

4 "

Dozens

Dozens

Quarts

Quarts

Pints

Pints

Total gallons

Total gallons

Currency

Days

This permit must accompany the consignment to its destination and is current for days

Signature of }  
brewer }Signature of }  
brewer }

Date

Date

## FORM L

*Stock taking Statement*

Name of brewery	Date of stock taking	Stock found on last stock taking	Receipts		Total of columns 3, 4 and 5	Issues	Balance as per books	Actual stock found.	Wastage of excess	Percent age of wastage or excess	Remarks
			Manufactured net gallons	Returned							
1	2	3	4	5	6	7	8	9	10	11	12

(Vide G R R.D., No 11730, dated 18th December 1911)



No 120-3 dated 1st September 1921.

Instructions for  
management,  
inspection,  
et c. of  
denaturing  
warehouses,  
shops, etc.

237. The Commissioner of Customs, Salt and Excise, Bombay has issued the following instructions for the management, inspection and supervision of (1) Denaturing warehouses, (2) the shops of denatured spirit retailers and (3) the manufactories where the use of industrial denatured spirits in the arts and industries is permitted for the guidance of all Excise Officers in the Presidency of Bombay excluding Sind and Aden —

*Note* — These instructions should be read in conjunction with the corresponding rules regarding the denaturation of spirits and the sale of denatured spirits and its use in arts and industries, the amount in bond of rectified spirits manufactured in British India or Native States, into the Bombay Presidency for denaturation, and the importation of denatured spirit

3 On the arrival of a consignment of rectified spirit at the warehouse the Excise Officer in charge will fill in columns 1 to 8 of register D—1 copying the necessary particulars from the permit accompanying the spirit. Having examined the seals of the casks he will ascertain and enter in the appropriate columns of register D—1 the quantity and strength of the spirit in each cask. The proof gallons shall then be calculated for each cask and the deficiency or increase, in proof gallons in transit, as the case may be, shall be entered in the register.

4 In the case of spirit transferred from the Warehouse  
Distillery spirit store to the denaturing room the spirit transferred shall be written off as "issued under bond" in the distillery or warehouse spirit stock account (Form "E"), Issue register (Form "F") and the vat account (Form "D") concerned. The particulars required in the denaturing Warehouse Receipt Register (Form "D—1") maintained under rule 1 above will then be entered from the Warehouse  
Distillery Issue register (Form "F"), the quantity issued being accepted as received without loss.

5 On receipt of a requisition to issue denatured spirits the Warehouse Officer shall enter it in the Issue register "D—7". He shall then have the spirit to be removed, drawn off from the storage vat in his presence and that of the Licensee or his Agent and shall examine gauge and test it. Columns 5 to 15 of register D—7 shall then be completed. The Warehouse Officer will then complete and sign the permit and hand it over to the Licensee.

6 The instructions issued in the Commissioner's Circular Ex G No 5—33 of 29th April 1915 quoted above to Sub-Inspectors, Inspectors and Supervisors in respect of the manufacture, storage and issue of ordinary country spirit shall *mutatis mutandis* apply to the Warehouse Officer in connection with denatured spirit.

7 The District Excise Inspector will provide denatured spirit retailers with forms of requisition and visit their premises at least once in each quarter. The Inspector will compare the permits and counterfoils of requisitions used with the shop accounts check the latter and examine the stock of spirit on hand. He will preserve the permits for two years after which they may be destroyed.

8 The Distillery Supervisor of the Circle will provide users of denatured spirit in arts and industries with forms of requisition and will visit their premises at intervals not exceeding three months. The distillery supervisor will compare the permits and counterfoils of requisitions

used with the manufacturer's accounts, check the latter and examine the stock. He will observe and report whether the denatured spirit is kept in the charge of a responsible employee and whether satisfactory precautions are taken to prevent its removal by the manufacturer's servants from the premises or its use in any manner other than that authorised. He will preserve the permits for two years, after which they may be destroyed.

9 *The denatured spirit maker's premises shall be visited and the stocks checked by the Distillery Supervisor of the Circle whenever he visits the distillery or warehouse*

**D-1,**

*Register of Receipts of Rectified Spirit under Bond at  
Bonded Warehouse*

**Licensee**

[illegible]

W-2

*Val Account of Rectified Spirit intended for Denaturation*

## Bonded Warehouse

**Licensee.**

**But No**

Total depth,

## Contents

1	Date	2	Vat Dip	3	Bulk Cisterns	4	Temperature	5	Indication	6	Strength	7	Proof Gallons	8	PO	9	PO	10	PO	11	PO	12	PO	13	PO	14	PO	15	PO	16	PO	17	PO	18	PO	19	PO	20	PO	21	PO	22	PO	23	PO	24	PO	25	PO	26	PO	27	PO	28	PO	29	PO	30	PO	31	PO	32	PO	33	PO	34	PO	35	PO	36	PO	37	PO	38	PO	39	PO	40	PO	41	PO	42	PO	43	PO	44	PO	45	PO	46	PO	47	PO	48	PO	49	PO	50	PO	51	PO	52	PO	53	PO	54	PO	55	PO	56	PO	57	PO	58	PO	59	PO	60	PO	61	PO	62	PO	63	PO	64	PO	65	PO	66	PO	67	PO	68	PO	69	PO	70	PO	71	PO	72	PO	73	PO	74	PO	75	PO	76	PO	77	PO	78	PO	79	PO	80	PO	81	PO	82	PO	83	PO	84	PO	85	PO	86	PO	87	PO	88	PO	89	PO	90	PO	91	PO	92	PO	93	PO	94	PO	95	PO	96	PO	97	PO	98	PO	99	PO	100	PO	101	PO	102	PO	103	PO	104	PO	105	PO	106	PO	107	PO	108	PO	109	PO	110	PO	111	PO	112	PO	113	PO	114	PO	115	PO	116	PO	117	PO	118	PO	119	PO	120	PO	121	PO	122	PO	123	PO	124	PO	125	PO	126	PO	127	PO	128	PO	129	PO	130	PO	131	PO	132	PO	133	PO	134	PO	135	PO	136	PO	137	PO	138	PO	139	PO	140	PO	141	PO	142	PO	143	PO	144	PO	145	PO	146	PO	147	PO	148	PO	149	PO	150	PO	151	PO	152	PO	153	PO	154	PO	155	PO	156	PO	157	PO	158	PO	159	PO	160	PO	161	PO	162	PO	163	PO	164	PO	165	PO	166	PO	167	PO	168	PO	169	PO	170	PO	171	PO	172	PO	173	PO	174	PO	175	PO	176	PO	177	PO	178	PO	179	PO	180	PO	181	PO	182	PO	183	PO	184	PO	185	PO	186	PO	187	PO	188	PO	189	PO	190	PO	191	PO	192	PO	193	PO	194	PO	195	PO	196	PO	197	PO	198	PO	199	PO	200	PO	201	PO	202	PO	203	PO	204	PO	205	PO	206	PO	207	PO	208	PO	209	PO	210	PO	211	PO	212	PO	213	PO	214	PO	215	PO	216	PO	217	PO	218	PO	219	PO	220	PO	221	PO	222	PO	223	PO	224	PO	225	PO	226	PO	227	PO	228	PO	229	PO	230	PO	231	PO	232	PO	233	PO	234	PO	235	PO	236	PO	237	PO	238	PO	239	PO	240	PO	241	PO	242	PO	243	PO	244	PO	245	PO	246	PO	247	PO	248	PO	249	PO	250	PO	251	PO	252	PO	253	PO	254	PO	255	PO	256	PO	257	PO	258	PO	259	PO	260	PO	261	PO	262	PO	263	PO	264	PO	265	PO	266	PO	267	PO	268	PO	269	PO	270	PO	271	PO	272	PO	273	PO	274	PO	275	PO	276	PO	277	PO	278	PO	279	PO	280	PO	281	PO	282	PO	283	PO	284	PO	285	PO	286	PO	287	PO	288	PO	289	PO	290	PO	291	PO	292	PO	293	PO	294	PO	295	PO	296	PO	297	PO	298	PO	299	PO
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D-3.

*Stock Account of Rectified Spirit intended for Denaturation, Bonded Warehouse*

Licensor

Date.		On hand and received										Delivered and in hand										Remarks.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
1	2	Opening Balance		Received										Deficiency allowed										Total		Closing Balance																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
		P	O	From what Vat or Distillery		Refracter and pipe		From Distillery or Warehouse		Transferred from another Vat		Packing		Other		Excess deficiency in transit ordered to be charged with duty		Total		Book and page		Date		Destination or purpose		Transferred to another Vat		Issue		Duties for denaturation		Proof Gls.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														

5-5

*Register of Denaturing Operation,*  
*Bonded Warehouse.*

**License.**

[illegible]

D-5.

## Vat Account for Denatured Spirit

Bonded Warehouse

Vat No

Licensee.

Total depth

Description of Denatured Spirit.

Contents

Date	Vat Dip	Bulk Gallon	Temperature	Indication	Strength	Proof Gallons	Quantity sent from		Number of Vat	Decrease in Vat	Found in Vats casks or other vessels	Deductions					Deduction allowed			Increase			Date when racked	Issues			Register and page	Remarks	
							Denaturing Vat.	Another Vat				Denaturing	Blending	Evaporation	Leaking	Other	P	G	P	G	P	G	P	G	P	G	P	G	
							P	G																					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28		



## D-6.

### Stock Account of Denatured Spirit

## Bonded Warehouse

**Lic ensee**

### Description of Denatured Spirit

[illegible]

D-7.

Bonded Warehouse

Register of issues of Denatured Spirit to <sup>Shops</sup> Manufactories

Description of Denatured Spirit

1	Serial Number	3	Number of Permit	4	Date of Permit	5	Place at which the Shop or Manufactory is situated	6	Route to be taken	7	License shop or Manufactory to which the spirit is to be trans- ferred	8	Number of each cask.	9	Registered capacity of each cask.	10	Spirit actually contained in each cask	11	Temperature	12	Indication	13	Strength	14	Proof Gallons	15	Vat from which drawn	16	Date and hour when the spirit was issued	17	Remarks

Date of presentation of  
requirement at J n led  
Warehouse





## CHAPTER XIV.

## COUNTRY SPIRIT

## SYSTEMS OF ADMINISTRATION

The term  
"Country  
spirit"  
explained

238. The term "Country spirit" as used in this and other chapters of this Manual means spirit manufactured in the Bombay Presidency or imported into it from other British Indian provinces under the contract supply system and on which duty at the ordinary rates of *still head duty* is levied on certain fixed alcoholic strengths before its issue from the distilleries or bonded warehouses established in the Bombay Presidency. It differs from other descriptions of liquor of Indian manufacture which are declared as "foreign liquors" under clause (8) of section 3 of the Bombay Abkari Act, 1878, in this that while the former is excised at the ordinary rates of still head duty as above stated and is allowed to be sold at country spirit shops only, the latter are assessed to duty under the Indian Tariff Act rates, are known by European names and are allowed to be sold at foreign liquor shops and treated for all intents and purposes as foreign liquors.

*Note*—Government have decided that liquors of Indian manufacture

The Excise  
systems in  
force

239. The country spirit revenue of the Presidency proper is now realized partly by the contract supply and separate shop system as described in the next paragraph and partly by the Departmental management of distilleries and warehouses and disposal of the right of retail vend under the separate shop system. The Abkari firm of the Akranj Piragana of the West Khandesh District which was till recently worked under the *out still and lump farming* system is now managed departmentally. The departmental management of this tract has been transferred to the Forest Department as a tentative measure for two years (*Vide* G.R., R.D., No. 1875, dated the 19th July 1922).

Description  
of the con-  
tract supply  
system

240. Under the contract supply system which is technically known as "Contract supply and separate shop system" the right of manufacture and wholesale supply of country spirit in each district or group of districts is given to a selected tenderer at a fixed price per gallon at specified warehouses whence it is sold to retail vendors at a price fixed by Government. The retail vendors generally obtain the privilege of vend for single shops by bidding in open auction, except in the case of shops mentioned below which are disposed

of either under the auction or the fixed fee system as the Commissioner thinks fit, namely —

“All shops in the Indian States of the Sankheda Mewas attached for Abkari management to the Panch Mahals District, all shops in the States and talukas under the Mahakantha Political Agency (except Idar, Danta and Poll) and those on the borders of other Indian States and in isolated areas.”

Note — Government have directed that only those shops on the border

## CHAPTER XV

### PRIVILEGE OF MANUFACTURE AND WHOLESALE SUPPLY OF COUNTRY SPIRIT

#### (1) MANUFACTURE

241. Country spirit is manufactured after European Distilleries methods at the undermentioned distilleries in the Presidency where country spirit is manufactured proper, viz: —

- (1) Government Central Distillery at Godhra in the Panch Mahals
- (2) Government Central Distillery at Mundhwa near Poon
- (3) Government Distillery at Khanapur in the Belgaum District
- (4) Government Distillery at Nasik
- (5) Distillery at Wadia in the Sankheda Mewas State in the Rewa Kantha Agency
- (6) Distillery at Dahhoda in the Mahi Kantha leased area

Besides these distilleries there is a small Government distillery at Dhadgion in the Akrami Paragana of the West Khandesh District which is managed departmentally and which supplies liquor to that tract only.

Note 1 — Government have directed that the valuation of the plant at distilleries and warehouses should be based on the original cost minus depreciation 6 per cent. The instructions contained in G.O. RD. No. 824 dated the 10th March 1920 regarding valuation of plant on ordinary commercial principles and on the basis of market rates should be regarded as cancelled.

(G.R., R.D., No. C 175, dated 22nd November 1921.)

Note 2 — Government distilleries and bonded warehouses in the Presidency proper have been brought on the Public Works Department returns for maintenance and repairs.

(Fide G.R., P.W.D., No. A 1273, dated 17th June 1911.)

*Note 3*—The above mentioned distilleries except those at Wadia and Dabhoda are exempted from the provisions of sections 21 and 22 of the Indian Factories Act

(G N, G D, No 3224, dated 15th February 1923)

Materials  
from which  
spirit is  
manufactured

242. The spirit is distilled mostly from the dried flowers of the mahua or mahura tree (*Bassea latifolia*) which grows abundantly in some of the districts and Indian States in Gujarat, Nasik, in the inland talukas of Thana and in two talukas of the Koleha District. It is also manufactured from molasses

*Note*—Octroi duty is not leviable on the ingredients actually used in the distillation of country spirits, as well as on excisable articles

((*Vide* G R, No 4381, dated 11th August 1897; G R, G D, No 5026, dated 7th August 1908 and G R R D, No 8992, dated 8th December 1923)

Strengths  
of spirit

243. Liquor may be issued from the distilleries for removal to the bonded warehouses at four strengths, namely, over proof 30°, 40°, U P and 60° U P but liquor of over proof strength must be reduced before its issue to shops to the strengths authorized to be sold in the district concerned

Management  
and supervision  
of distilleries and  
bonded warehouses

244. At each distillery there is a Resident Inspector with a small subordinate establishment whose duty it is to protect the revenue by checking the various processes of manufacture and to pass the liquor out for consumption. The management of these distilleries and bonded warehouses is regulated by executive instructions contained in the Commissioner's Circular No Ex -G 5/33, dated 29th April 1915, printed in paragraph 304 *infra*. The distilleries (except those at Nasik and Khanapur) and bonded warehouses are under the supervision of the supervisor of distilleries of the Circle concerned. All distilleries and warehouses are controlled by the Deputy Commissioner of Excise

## (2) WHOLESALE SUPPLY.

Wholesale  
supply

245. Under the terms of the supplying contract the

bonded warehouse at fixed prices. The Khanapur and Nasik distilleries which are managed entirely by the departmental agency supply liquor departmentally to the areas specified in the statement given in paragraph 303 *infra*, in which are also given the names of the present supply contractors, the places where the bonded warehouses from which liquor is delivered are situated and the sanctioned supply rates per proof gallon

*Note*—The issue price of country spirit and opium to be recovered from licensed vendors should not be increased during the currency of the auction period (G R., R D, No 1005, dated 25th March 1920)

246. Government have directed that when any country spirit is to be imported into the Bombay Presidency from other parts of India for the distilleries and warehouses established by Government and in fulfillment of the supply contracts sanctioned by Government their previous sanction should be obtained, but in urgent cases their sanction may be anticipated, the proceedings being subsequently reported for confirmation

Importation  
of country  
spirit for  
contract  
purposes

(G O , R.D , No 6650, dated 2nd July 1919 )

247. In supersession of the orders issued in his Circular No 1597, dated the 24th March 1910, the Commissioner of

Liquor to  
be issued  
to shops by

measure in quantities of 5 15 and 50 gallons or any multiple thereof To shops at which the minimum stock to be maintained has been fixed by the Collector of the district at less than 5 gallons for a particular strength of spirit, spirit of that strength may be issued by one gallon measure, in quantities of less than 5 gallons

(Vide Commr of Exc's Circular No 5/21, dated 8th May 1914 )

(Commr's No 58/20 of 18th May 1922 )

Note—Government have in their Resolution No 5969 dated 27th June 1913 prescribed forms of bond for the transport of country spirit from a distillery to a bonded warehouse without payment of duty

249 The Commissioner has authorized all Collectors and Political Agents Wahi Kantha and Rewa Kantha to order the opening of distilleries and warehouses for the issue of spirit on gazetted holidays in cases of emergency In all cases in which this authority is exercised by them the Deputy Commissioner of Excise should promptly be advised of the orders issued

Opening of  
distilleries  
and ware-  
houses on  
gazetted  
holidays

(Commr of C , S and Exc's No 1080 dated 26th April 1918 )

Calculation

of the issue strengths into London Proof fractions of a dram, if any, in excess of  $\frac{1}{2}$  may be treated as one dram and  $\frac{1}{2}$  dram may be treated as one dram those less than  $\frac{1}{2}$  being neglected Duty on country spirit should be calculated on its issue strength

The form of chalan for payment of duty, etc., on account of spirits may continue to show the quantities of the issue strengths, but the equivalent London Proof quantity should be



added *in red ink* across the sub-columns of column 2 at the foot of the table, similar addition *in red ink* being also made in the column "Quantity" against the words "London Proof equivalent" to be inserted below 60 U P in the table of the details in the "Receipt" portion of the permit (Form No R L 83e). The 4th column of the chalan should show the total cost price of London Proof gallons only, the heading being amended accordingly.

(Commr of C, S and Exc's No O L 4-11, dated the 17th March 1915 and 24th September 1915)

Differential  
cost price on  
unsold stocks  
not to be  
recovered

251. Differential supply price on unsold stocks of liquor should not be recovered as supply price is not a tax like still head duty. Higher supply rate should however be recovered on liquor issued after the enhanced rate came into force even though the permit covering the amount was obtained on a date previous to such enhancement.

(Commr's No 189 33, dated 6th October 1920)

Mode of  
payment of  
still head  
duty and  
cost price

252. As regards the manner of payment of still head duty and cost price in single-shop districts the Commissioner of Ahkari has issued the following instructions to Collectors of those districts —

"Each licensee ought to be required to pay these dues in the taluka in which his shop is situated, and it must be to his convenience to do so unless he has sublet his shop. Whether the licensees of shops in the head quarters taluka should pay at the Huzur Treasury or at the Mamlatdar's office is a matter for you to decide but they should all pay the same into one. There is no advantage in allowing payment at both and I think it is simpler for them to be made at the taluka office. Then the procedure and the checks are the same in all the talukas. The forms too are made out on the understanding that the Mamlatdar receives the money and reports the receipt to the Huzur Deputy Collector to whom also the 'receipt' portion of the permit is sent by the Distillery or Bonded Warehouse Inspector, when he has issued the pass."

(Commr's Circular No 3504, dated 23rd June 1910)

## CHAPTER XVI

### RETAIL VEND

Disposal of  
shops for the  
Retail vend  
of country  
spirit.

253. As stated in paragraph 240 above shops for the retail vend of country spirit are sold by unrestricted public auction except in the area mentioned in that paragraph where the licenses are issued under the "Fixed fee system". The sales of country spirit shops are to be conducted in accordance with the instructions contained in the next paragraph.

254 The following orders are issued by the Commissioner of Customs, Salt and Excise, Bombay, for the guidance of the Collectors in connection with auction sales of country liquor shops —

Orders for conducting sales of country spirit shops

(1) Auctions should be held by the Collector in person or his Covenanted Personal Assistant or by a Covenanted Assistant Collector in charge of a Sub Division. The Commissioner, while laying down no definite orders on the subject thinks it will be well for Collectors to hold the auctions themselves unless prevented by other urgent work.

(2) The shops will be knocked down to the highest bidder. The sales will be subject to confirmation by the Collector where he has not personally held the auction.

(3) <sup>refuse</sup> <sup>been c</sup> or is insolvent. He may also refuse to allow any person to bid if satisfied that he is not a genuine bidder or if he thinks it necessary with a view to prevent arrangements to the detriment of Government interests. With these exceptions any person should be allowed to bid whether previously in the trade or not.

(4) Solvency certificates must be signed by a Revenue Officer not lower in rank than a Mamlatdar and in Bombay by the Collector of Bombay or a Presidency Magistrate.

(5) Bidding should not be confined to residents of the district to which the auction relates.

(6) Collectors after the revision of their blacklists desired in this office C.R. No 85 dated the 8th January 1918 should send copies to the Collectors of adjoining districts. Bidders from districts further distant should be required to produce a certificate that they are not on the blacklist of the district to which they belong signed by the Collector or the Excise Assistant Collector (Superintendent of Excise) of that district.

(7) Bidders should be informed before an auction is held that successful bidders will be responsible for obtaining suitable premises.

(8) No two adjoining shops or shops which by their situation are likely to be in competition should be knocked down to the same bidder. The Collector may at his discretion limit the number of shops in his own district to be held by the same person to three or any larger number.

(9) No syndicate will be allowed to bid at an auction.

No person will be allowed to bid on behalf of another person unless he has a power of attorney from him.

(10) In order to show his *bona fide* every bidder must make a deposit of Rs 50 prior to the commencement of the sale and such deposits will be received by the selling officer on the day of the sale. The deposits will be returned after the conclusion of the sale.

(11) Government may make any change in the sites of the shops and the strength, duty and cost price of liquor during the currency of the license and the licensee shall have no claim to compensation therefor.

(12) The bidding should be for the fee of one year with the understanding that the tenure will be for three years (if it is so decided by Government) and that the same fee will be paid for the two following years.

The bidder must give a security bond signed on stamped paper by two sureties approved by the Collector for the amount remaining due after the payment of the first instalment.

(Vide the Commr's C R No 85, dated the 31st January 1918 as modified now to suit future auction sales.)

*Note 1*—In special cases where there is a real difficulty in getting two sureties (as required by clause 1 of the license for the retail sale of country liquor) and where the Collector is sure of the credit of one surety offered to the full extent of the security one surety may be accepted.

(Commr's No 57, dated 4th August 1919.)

*Note 2*—Mortgage bonds may be recognized as a permissible form of security in the case of country spirit vend licenses.

(G R, R D, No 8204, dated the 11th June 1923.)

255 The Commissioner desires it to be understood that never more than half the shops in any town where there are more than one shop should be allowed to go to a single contractor or to a syndicate or association. The essence of the "single shop system" is that there should be competition between vendors. If this leads to lower license fees it is quite proper it should be so, and that the public should not be handed over for exploitation to a single firm, even if Government reap a large portion of the profit.

(Commr of Exc's Circular No 1261, dated 6th June 1919.)

256 Instances have occurred when after the permissible number of country spirit shops had been knocked down in auctions to a bidder (generally an outsider) for a high price, the remaining competitors have combined and taken the remaining shops in a given area below their real value with two undesirable results, viz—

- (1) loss to Government from an inadequate license fee for the latter shops and
- (2) unfair competition with the first named shops.

In order to check such abuse the Commissioner considers that the practice now obtaining in some districts of fixing an upset price for each shop put up to auction should invariably be followed

(Commr. of C, S and Exc's No 199 10, dated  
2nd November 1922)

257. Government consider that outsiders should be allowed to bid at auctions of shops for the vend of excisable articles, provided they produce proper solvency certificates

Outsiders may be allowed to bid at auction sales

(Govt Memo No 8543-C, dated 13th September 1923,  
to the Commr of Customs, Salt and Excise)

258. The Commissioner has laid down the following methods for fixing fees for shops to be disposed of under the fixed fee system, viz:—The auction bids for shops similarly circumstanced (in which competition has been genuine and not cut throat) should in each case be taken as a guide, and the fee should be fixed with a liberal margin on the moderate side. It has to be remembered that in shops disposed of by fixed fee the maximum selling price is generally to be

Method of fixing fees for shop licenses issued under fixed fee system

not to raise the fee so high as to drive the licensee to exceed the authorized maximum selling price. It has also to be remembered that the shops to which the fixed fee system is to be applied are generally small, as well as out of the way, and it is notorious that the profit of large shops in cities and towns are much larger in proportion to their sales than those in small shops. On the other hand it is necessary to recognise the danger of fixing fees so low in comparison with auction shops that the licensees of fixed fee shops may be enabled to under sell their nearest auction neighbours and capture some of their custom, thereby doing injustice to the latter. The extent of probable competition of each fixed fee shop with auction shops must, therefore, be considered in fixing the fees

(Commr of C, S & Exc's No C R -85, dated the  
7th March 1918)

Note.—In areas in which the auction system has been applied no shops should be opened for the sale of liquor at fixed fees without the permission of Government

( vide O R, R D., No. 6135, dated the 17th June 1919 )

259. Arrangements for the effect from 1st April 1922 —

(1) Vend fees should in all cases be recovered in quarterly instalments.

country spirit retail vend licensees

(2) Strength of 30 UP country spirit permitted to be sold should be reduced to 40 UP except in areas mentioned in paragraph 300 and in shops bordering on Indian States

(3) All country spirit shops should be rationed on the basis of the consumption for the year 1920 21. The monthly quota of each shop should be the amount (in proof gallons) supplied to that shop during the corresponding month of 1920 21 as shown in the warehouse or distillery accounts reduced by 10 per cent in Bombay and 5 per cent elsewhere. In areas where there are country spirit warehouses the supply should be weekly, the licensees being allowed to vary it according to their requirements, provided the monthly ration is not exceeded. In order to provide for an unforeseen shortage the Collectors are authorized to allow a deviation from the monthly ration in very exceptional circumstances only, provided the ration for the whole period is not exceeded.

(4) In order to prevent unfair competition by shops on the Native States' borders the existing arrangements regarding border shops in British Territory should continue subject to a ration based on consumption of 1920 21 (with out any reduction). When the ration of a border shop is exhausted before the end of the year, it may be increased by the Collector up to a maximum of 20 per cent so as to prevent custom from being diverted to neighbouring Indian States.

(Vide G R, R D, No 3680, dated 17th February 1922 and G R, R D, No 9300, dated 1st February 1924)

The above orders are to remain unchanged for a further period of 15 months from 1st January 1923 with the following modifications —

(1) the Commissioner is authorized to dispose of border shops that are at present sold by auction, on the fixed fee system to approved persons if this course is considered advisable by him,

(2) the ration is to be further reduced by 10 per cent in Bombay and 5 per cent elsewhere on the basis of consumption of 1920 21 (i.e., the total reduction of 20 per cent in Bombay and 10 per cent elsewhere on consumption of 1920 1921) and

(3) the Collectors are authorized to increase the monthly supply to meet exceptional circumstances provided the annual quota is not exceeded, or to decrease if there is a danger of the annual quota being exhausted before the 1st month of the year. They are also authorized to transfer the unexpended quota of one shop to any other shop in the district.

(Vide G R, R D, No 6685, dated 27th November 1922)

The rationing system has been continued for a further period of one year ending 31st March 1925. The ration should be further reduced by 5 per cent in the Mofussil and 10 per cent in the Town and Island of Bombay.

(Vide G.R., R.D., No 9300 dated 1st February 1924)

260. The following supplementary orders have been issued by the Commissioner in respect of rationing of shops for the period ending 31st March 1924 —

Supplementary orders regarding rationing of shops

(1) There is no objection to a licensee obtaining his weekly or monthly ration in two or three instalments during the period

(Commr's No 58/20, dated 6th/7th April 1922)

(2) There is also no objection to permit the issue in any one month of liquor short drawn from the quota for any previous month provided that the total quota for all the months in question is not exceeded

(Commr's No 58/20, dated 28th August 1922)

261. With the introduction of the auction system of disposal of shops for the retail vend of country spirit maximum selling prices have been done away with, except in the following cases in which they are retained —

Abolition of maximum prices for sale of country spirit

(1) Cases where owing to the entire absence of competition extravagant prices might be demanded

(2) Cases where the absence of the fixed price encouraged persons to resort to illicit distillation who would otherwise go to the shops if they could get their liquor there at a reasonable price

(3) Cases of shops near the borders of Native states where fixed prices must be demanded in agreement with the administration of those states

(G.R., R.D., No 355, dated 8th February 1921)

262. The maximum prices are fixed in the cases mentioned in the foregoing paragraph in accordance with the following principles —

Principles to be adopted in fixing maximum selling prices

In order to enable the payment of the price per dram to be made in whole coins Government have directed that the price per gallon of strong spirit should be fixed in multiples of 16 annas (1½ pice per dram) that of 40° U.P. in multiples of 12 annas (1 pice per dram) and that of 60° U.P. spirit in multiples of annas 8 (2 pices per dram). The maximum prices should be so fixed as to leave a reasonable profit (which should be more or less uniform in all



stopped " occurring in the last sentence of the clause should also be deleted

(Commr of C, S and Exc's No 58/20, dated the 28th March 1922)

267. The Commissioner has directed that clause 15 of the country spirit license regarding repairs of casks otherwise than by official coopers and the rule requiring the licensee to maintain casks of a fixed capacity for the transport of liquor should be rescinded

Official coopers for repairing casks not necessary nor should the transport casks be of fixed capacity

(Commr of C, S and Exc's No 58/115 21 dated the 31st March 1922)

268. Retail vendors of country spirit may, in certain cases not resulting from gross carelessness or deliberate adulteration, be allowed to have weak liquor found at their shops fortified at a distillery or warehouse and issued again at the right strength without payment of any extra duty subject to the following conditions -

Weak liquor may be fortified at distilleries and warehouses.

(1) The concession should only be granted in cases in which the deterioration in the strength of liquor is due to

(a) storage or transport of 25° U P liquor in vats or casks previously in use for 60° U P, or of either kind of liquor in vats or casks recently measured with water at the distillery or warehouse,

(b) volatilisation in the case of liquor which has been in stock a long time or

(c) reasons of a like nature which indicate neither dishonest intention on the part of the licensee nor such a degree of mismanagement as calls for heavy punishment

(2) The weak liquor should be sent to the distillery or warehouse by the retail vendor under a transport permit granted by the Assistant Collector of Excise (now Superintendent) and fortified there on payment of the duty and cost price in respect of the quantity of spirit used in the fortifying process "

(Vide Commr's Circular Ex G No 5-51, dated 21st December 1915)

269 The retail vend licensees, on being informed by the District or Divisional Excise Officers that their instruments require standardization, should pay into the Chief Account Treasury in the case of Bombay or into the Taluka Treasury in the case of the mofussil a fee of annas 6 for each hydrometer and annas 2 for each thermometer and should then present

Standardization of testing instruments



the instrument to be standardized, along with the chalan obtained from the Treasury in Bombay to the officer in charge of the Excise Stores, Dadar, and in the mofussil to the officer in charge of the distillery or warehouse from which he obtains his supply of liquor. The officer in question, on receipt of the chalan, should standardize the instruments recording the chalan in his office and should report the facts briefly to the Supervisor of Distilleries of his Division."

(Commr's Circular C R No 2140, dated 31st August 1917)

Stamping  
of vendor's  
measures

270 The Commissioner has directed that in the mofussil the work of stamping vendors' measures should ordinarily be performed by the supply contractor's staff under the direct supervision of the Distillery or warehouse officer and that the former should be authorized to charge four annas per measure so stamped

(Commr of Exc's C R No 1795, dated 12th July 1917)

Recovery of  
interest on  
vend fees

271 A case has come to the Commissioner's notice in which the Collector of a district ordered the writing off of the interest on overdue instalments of vend fees on the assumption that he had discretionary power to forego the penalty in deserving cases under clause 1 of the country liquor license form 10B. The Collector's action was irregular inasmuch as under clause 1 of the said license such interest is to be considered as part of the vend fees and the power to forego or remit such fees is reserved to the Commissioner. The Collectors are therefore requested to see that interest chargeable on overdue instalments is duly recovered

(Commr of Exc's No 208-7, dated 2nd September 1920)

Whether a  
Court can  
attach and  
sell casks  
measures  
etc and stock  
of liquor in  
execution  
of a decree

272 Questions having been raised (1) whether a Court can in execution of a decree attach and sell the casks measures, bottles and other articles without which a licensed vendor of liquor cannot carry on his business and (2) whether a Court can similarly attach and sell his stock of liquor, the Remembrancer of Legal Affairs has recorded the following opinion—

"As section 60 of the Code of Civil Procedure does not exempt from attachment the tools or implements of a licensed vendor of liquor the answer to the first question must be in the affirmative

As regards the second question the Court can attach the vendor's stock of liquor (see the case of Purshotam vs Balwant, 10 Bombay Law Reports page 13). If however the Court orders the liquor to be removed from the shop and sold without a pass or license from the Collector or other Abkari officer which is required by sections 12 and 16 of the Bombay Abkari Act, 1878, the person carrying out the order of the Court would be liable to a prosecution

under section 43 of the Act. He might be able to justify his action but the ordinary result would be that the Court would refuse to order the liquor to be removed or sold without the Collector's permission. The attachment could eventually be raised but in the meantime the business of the vendor of the liquor would be brought to a standstill.

(R.L.A.'s No 483, dated 2nd March 1921, G.O., R.D.,  
No 1008, dated 8th April 1921)

273. In the matter of attachment and sale of excisable articles in execution of a decree passed by a Civil Court the Government of India are of opinion that it should be quite possible to meet any difficulties that might arise by reasonable co-operation between the Civil Courts and the District authorities and that they are not therefore disposed to consider any legislative action necessary.

Orders of the Government of India on the above subject

(Vide correspondence ending with G.O., R.D., No 1376, dated 18th May 1921)

274. The rules, notifications or orders issued by Government for regulating the following matters connected with the manufacture or sale of country spirit in the Presidency proper will be found in paragraphs mentioned below —

Rules regulating the manufacture or sale of country spirit in the Presidency proper

	Paragraph <i>supra</i>
(1) Procedure as regards opening of new shops and transfer of existing ones from one site to another	99
(2) Procedure as regards the grant of temporary licenses at fairs	102
(3) Maximum quantity of country spirit which may be sold without a permit at one and the same time and to one and the same person in the aggregate on any one day	37
(4) Rules prescribing the persons or classes of persons to whom country spirit shall not be sold	67
(5) Rules regulating the manufacture of Misala liquor in the distilleries at Panch Mahals, in the leased area of the Mahi Kantha Agency and San Kheda Mewas	75

Paragraph  
*supra*

- (6) Rules regulating the sale of Masala liquor in the districts of Ahmedabad, Broach, Thana, Panch Mahals, Surat in the leased Mahi Kantha Agency and Sankheda Mewas .. 74

*The Outstill and Lump Farming system*

Outstill and  
Lump Farm  
ing system

275. Under this system the right to manufacture and sell spirit is disposed of by auction or by selection at the discretion of the Collector. No still head duty is charged, but the number of stills and shops is restricted and the issues and sales of spirit are recorded. The system was in force till recently only in the Akrami Pargana and the high lying portion of the Mewasi estates in the West Khandesh district. The supply arrangements there have now been managed departmentally. There are five shops in this tract and the liquor is supplied from the distillery at Dhadgaon.

## CHAPTER XVII

### CONTRACT SUPPLY SYSTEM

#### PROVINCE OF SIND

##### *Manufacture*

Manufacture  
of country  
spirit in  
Sind

276. Country spirit consumed in the Province of Sind is manufactured after European methods, at the Central Distillery at Kotri in Sind from molasses and mhowra flowers.

##### *Wholesale supply*

Contract  
supply  
system

277. The arrangement for the supply of country spirit is that technically known as the "Contract supply system." Under this system a selected tenderer is given the sole contract to manufacture and supply country spirits to retail vendors in the area contracted for at prices determined by the tender.

278. \* \* \* \* \*

Bonded ware-  
houses in  
Sind

279. To facilitate the supply of liquor to the retail vendors, bonded warehouses have been established at Karachi, Kotri and Sukkur.

280. \* \* \* \* \*

281 The strengths of liquor allowed to be sold in Sind are as under — Strengths of issue

	Strong spirit.	Weak spirit
Mhowra or molasses liquor	25° U P	40° U P

### Retail vend

282 The right of retail vend is now disposed of by open auction. No maximum prices are fixed. Minimum prices are fixed to prevent reckless competition and to deter shop keepers from undue efforts to clear off stocks towards the close of the period of the currency of their license. These minimum prices are as follows — Disposal of the right of Retail vend

	Per gallon	Per dram
Strong plain	12 4 0	0 4 0
Weak plain	9 4 0	0 3 0
Strong flavoured	13 0 0	0 4 4
Weak flavoured	10 0 0	0 3 4

[Commr in Sind's No 5 dated 18th March 1922  
G D (Excise)]

283 Collectors and Deputy Commissioners in Sind are authorized to issue temporary licenses to licensed retailer of country spirits for the sale of liquor at fairs and similar occasions for such time up to 7 days and such fee up to a maximum of Rs 25 *per diem* as they deem fit. If the licensee does not intend to be in charge of shops he should obtain the sanction of the Collector to the appointment of an agent. The provisions of the retail sale license should be held to apply to temporary shops. Temporary licenses

(Commr's No 4126 dated 12th August 1895)

284 \* \* \* \*

285 Government have ordered that colouring of liquor should be resorted to wherever it affords assistance in detecting illicit practices. Colouring of liquor

(G R R D No 7482 of 22nd July 1908 and  
No 4419 of 6th May 1909)

286 The following opening and closing hours of country spirit shops in Sind have been fixed by Government — Opening and closing hours of shops

Karachi Town	9 a m to 12 30 p m
	2 p m to 10 p m
Elsewhere	9 a m to 10 p m

(G O No 5403 dated 27th May 1919, R.D.)

Liquor slightly discoloured need not be redistilled

287. Liquor which is slightly discoloured but not so as to be in danger of being mistaken for a different strength need not be sent back for redistillation

(Commr's No 290, dated 30th April 1902)

Liquor must not be sold on the same premises as intoxicating drugs or opium

288. Intoxicating drugs and opium may be sold on the same premises but liquor should never be sold on the same premises as either intoxicating drugs or opium

(Commr's No Exc 588, dated 10th November 1914)

Weak liquor may be fortified at a bonded warehouse

288A. When Kotri spirit at a retail country spirit shop is found to be below 27° U P and 42° U P and is ordered by a competent authority to be fortified at a bonded warehouse, the Excise Inspector in whose Circle the shop is situated will issue a transport permit for the conveyance of such spirit to the warehouse. Before removal from the shop the spirit should be measured, filled into a transport vessel and sealed in the presence of the Inspector. The quantity and strength of the spirit will be shown in the transport permit.

2 After fortification the Bonded Warehouse Inspector will intimate to the licensee concerned the amount to be paid into the Treasury on account of the duty on and cost price of spirit used in fortification. On production of the Treasury Receipt for this amount the Bonded Warehouse Inspector will pass out the spirit under an ordinary permit showing the quantity and strength of spirit used in fortification and the total quantity covered by the permit, with a note explaining the circumstances under which it was issued.

(Asstt Commr, Salt and Excise, Sind's No F 352,  
27th May 1913)

## CHAPTER XVIII.

### IMPORT, EXPORT, TRANSPORT AND POSSESSION

Importation  
" "  
" "  
" "  
Government

289. The bringing into British territory of liquor from any part within the territorial limits of the Province is import as defined in section 3, clause V of 1878, and such import is regulated by the Abkari Act. Any relaxation of the law on this point is quite unnecessary, but as regards import of liquor from States with which Government have entered into agreements and taken over the rights of manufacture and sale of liquor the Collector may permit the free import of liquor from such States.

(See G R, R D, No 6661, dated 8th November 1881)

290. Transport under a pass of country spirit, free of duty, from one part to another of certain Indian intervening British territory is permitted Notification No 3968, dated the 27th Jun 1916 graph 30 *supra*)

British  
territory

291. Import, transport and export, free of duty, of all liquor from one place to another in the Central Provinces by road to any part of the Khandesh District is permitted provided that the route taken is the most convenient for the transport of such liquor and provided further that the consignments of liquor are covered by the necessary permits (G O , R D , No 5821, dated 9th June 1916 )

Import,  
export and  
transport of  
liquor from  
Central  
Provinces  
through any  
part of Khandesh District  
permitted  
free of duty

292. The conveyance of country liquor as defined in the Bombay Abkari Act between the Ports of Bombay and Karachi in any coasting vessel, other than a vessel propelled by steam, is prohibited

Transport  
of liquor  
between  
Bombay and  
Karachi in  
vessels other  
than those  
propelled  
by steam  
prohibited.

(Vide Rule made under section 157 (d) of the Sea Customs Act 1878 published under G N No 4437 K dated 25th May 1892, page 469, B G G Part I, dated 26th idem )

293. Under section 35 of the Court Fees Act, 1870 the Government the said made to

Applications  
for permits

house for the issue of a permit for the transport of country spirits and (1) on applications made by the licensees of intoxicating drugs shops for transport permits of duty paid drugs

and intoxicating drugs  
not required  
to be  
stamped

(G of I F D Notfn No 213 F dated 15th July 1912 vide G R , R D , No 7291, dated 5th August 1912 )

294. \* \* \* \* \*

295. Export of country liquor to Mombasa and other ports under British protection in East Africa is prohibited (Vide letter No 51, dated 13th July 1899, from His Majesty's Commissioner and Consul General Mombasa, embodied in G R , R D , No 5691, dated 15th August 1899 )

Export of  
country  
spirit to  
Mombasa  
prohibited.

296. The Notifications issued by Government in connection with import, export and transport of country spirit will be found in the below mentioned paragraphs of this Manual —

References to  
Notifications  
issued by  
Government  
regulating  
import  
export etc

(1) Prohibition of import, export or transport of liquor manufactured in any part of Portuguese India into, from or within the Bombay Presidency

Para

(2) Prohibition of import, export or transport and possession of toddy spirit into, from

22

	Para
and within the districts of Ratnagiri, Kanara, Dharwar, Belgaum and Bijapur	23
(3) Maximum quantity of country liquor other than toddy which may be transported, imported or exported without a permit in different areas in the Bombay Presidency including Sind and Aden (This notification has since been superseded by G.N., No 1277, dated 31st March 1924)	28
(4) Maximum quantity of country liquor which may be sold or possessed by any one person on any one day	37
(5) Import, export and transport of country liquor on behalf of Government exempted from duty	40
(6) Rules regulating the export from the Bombay Presidency of duty paid country spirit in excess of the maximum quantity fixed under section 12	62

*Note*—As regards rules prescribed by the Commissioner of Customs, Salt and Excise under section 144 of the Sea Customs Act for exportation of spirit under bond for excise duty (see paragraph 308 *infra*)

Export of mhowra flowers jagri etc to the Portuguese possession of Nagar Avelly prohibited.

297. With a view to prevent the smuggling of country liquor from the Portuguese possessions of Daman and Nagar Avelly into British India the Government of India have, under the powers conferred on them by section 19 of the Sea Customs Act, 1878, prohibited the taking of mhowra flowers, jagri, molasses and dates from any part of British India into that portion of the Indian possession of the Government of Portugal which is known as the pargana of Nagar Avelly (Vide G R, R D, No 2077, 2210 and 9553, dated, respectively, 25th February 1908, 4th March 1912 and 15th October 1912)

*Note*—Travellers from Daman to Nagar Avelly are allowed to take with them dates in small quantities not exceeding one pound per head for their personal consumption on the journey

(G O, R.D., No 5319, dated 9th June 1916)

## CHAPTER XIX

### SPECIAL PERMITS FOR THE SALE OF COUNTRY SPIRIT

Special permits for retail sale of country liquor

298. Government have directed that the granting of special permits must rest with responsible officers of Government. Shopkeepers should not be allowed to exceed the usual retail limit except on special occasions, such as funerals and the like, which cannot be foreseen

(G R, R.D., No 8563 of 29th August 1907)

*Note*—For rules prescribing the occasions for which special orders may be granted for the sale by retail of larger quantities of country spirit than are prescribed by Government under section 17 of the Act (please see paragraph 60 *supra*)

299. The Commissioner of Customs, Salt, Opium and Abkari has asked all Collectors in the Presidency proper (except the Collector of Bombay) that it should be impressed on all officers who are (at present) authorized or who may (hereafter) be authorized to grant special passes under section 17 of the Abkari Act that the greatest care must be taken in the exercise of the power entrusted to them and the Assistants and Deputy Collectors in charge of divisions should be requested to examine when on tour the registers kept for the purpose and to bring to the notice of the Collector any cases in which they may find an application to have been complied with or rejected for insufficient reasons

(Vide the Commr's Circular No 3737, dated 28th July 1891)

*Note.*—Possession of country liquor in quantity exceeding the maximum prescribed in paragraph 37 above without permit or pass by members of one family is illegal

(Vide G R R D No 3560 dated 17th June 1886)

299A. The Commissioner in Sind has prescribed the following conditions imposing further safe guards on the issue of special permits —

- (1) Permits for sale and possession in excess of the ordinary maximum should be granted for special occasions only, such as marriages funerals etc, and the period of validity of a permit for possession should not exceed seven days
- (2) A separate application should be made for each permit for possession and the purpose for which it is required should be stated
- (3) The endorsement of the officer granting the permit should authorize the sale of the spirit by the licensee whose shop is nearest to the place at which the spirit is to be consumed or to the purchaser's place of residence
- (4) The limit up to which possession under a special permit is allowed in towns and villages which have country spirit shops should ordinarily be fixed at 4 gallons. When for special reasons a larger quantity is covered by the permit, the issuing authority, if lower in rank than an Assistant/Deputy Collector, should report the circumstances to his superior officer

(Commr's No 2129 A, 13th September 1922)

2 The special permit under section 14 B of the Bombay Abkari Act should in future be issued in counterfoil Form No 100, printed at page 250 of the Bombay Excise Manual Volume II (1911 Edition)

3 The counterfoils of the permits issued by the Mulh tyarkars should be inspected by the Collector at the time of

Orders of the Commissioner of Abkari regarding the grant of special passes

Conditions on which special permits may be granted in Sind



inspection of the taluka office and by the Deputy Collector at the time of the second inspection. In the case of Excise Inspectors counterfoils should be inspected by the Superintendent of Salt and Excise, Sind, during tour and at least once every year.

4 The necessity of discrimination in the issue of special permits is enjoined on all issuing officers.

(Commissioner's No 695 X, 30th June 1923)

## CHAPTER XX

### RATES OF STILL HEAD DUTY AND COUNTRY SPIRIT SUPPLY ARRANGEMENTS

Rates of still head duty 300. Government have in their Resolution, Revenue Department, No 3680, dated the 17th February 1922, sanctioned for Sind

Distilleries and Bonded Warehouses and Aden for the year ending 31st March 1925 --

Area	Still head duty per gallon	
	1924 25	
	40° U P unless other wise indicated	60° U P unless other wise indicated
<i>Bombay</i>	Rs a p 7 12 0	Rs a p 5 0 0
<i>Ahmedabad—</i>		
City, Cantonment and five miles round	6 12 0	4 8 0
Prantij Taluka	2 12 0	1 13 0
Rest of the district	4 8 0	3 0 0
<i>Deesa Cantonment</i>	2 12 0	1 0 0
	(30° U P)	
<i>Kaira—Whole District</i>	3 0 0	2 8 0
<i>Panch Mahals, including the Bhadarwa</i>	(30° U P)	(40° U P)
<i>Dodha Mewas and Pandu Mewas</i>		
<i>States.</i>	2 4 0	1 6 0
<i>Sankheda Mewas</i>	2 4 0	1 6 0
<i>Broach—</i>		
City and five miles round	6 12 0	4 8 0
Rest of the district	5 10 0	3 12 0
<i>Surat—</i>		
City and five miles round and Bulsar town	6 12 0	4 8 0
Choras and Olpad Talukas and western part of Bulsar (except Bulsar Town) and Towns of Fardi and Umarsadi	5 10 0	3 12 0
Bardoli Mandvi and Chikhli Talukas and eastern part of Bulsar	3 12 0	2 8 0
Jalalpur Taluka and Iardi Taluka (except the towns of Iardi and Umar sahi)	4 8 0	3 0 0
The Dangs		1 2 0

Area	Still head duty per gallon	
	1974 25	
	40° U P unless other wise indicated	60° U P unless other wise indicated
	Rs   a   p	Rs   a   p
<i>Thana—</i>		
Salsette and Bassein Talukas including the Thana Kurla Bandra and Bas sein towns	6 12 0	4 8 0
Rest of the district (except Umbergaon Petha)	5 10 0	3 12 0
Umbergaon Petha	4 8 0	2 10 0
<i>Kalaba District</i>	5 10 0	3 12 0
<i>Ratnagiri</i>	4 8 0	3 0 0 2 4 0 for shops on Goa Frontier
<i>Kanara—</i>		
Below ghat	3 6 0 (30° U P)	2 12 0 (40° U P)
Above ghat	6 12 0	4 8 0
<i>Dharwar District</i>	6 12 0	4 8 0
<i>Belgaum District</i>	6 12 0	4 8 0
<i>Bijapur District</i>	6 12 0	4 8 0
<i>Sholapur District</i>	6 12 0	4 8 0
<i>Satara District</i>	6 12 0	4 8 0
<i>Poona District</i>	6 12 0	4 8 0
<i>Ahmednagar District</i>	6 12 0	4 8 0
<i>Nasik—</i>		
Nasik City	6 12 0	4 8 0
Peint Taluka	3 3 0 (30° U P)	1 8 0
Rest of the district (except Peint Taluka)	5 10 0	3 12 0
<i>West Khandesh—</i>		
Whole District (except Nawapur Taluka)	5 10 0	3 12 0
Nawapur Taluka	3 3 0 (30° U P)	1 8 0
<i>East Khandesh—</i>		
Bhusaval T wn	6 12 0	4 8 0
Rest of the district	5 10 0	3 12 0

Area	Still head duty per gallon	
	1924-25	
	40° U P unless other wise indicated	60° U P unless other wise indicated
	Rs a p	Rs a p
<i>Mah: Kantha leased area—</i> (Except the Katosan Taluka)	2 12 0 (30° U P)	1 6 0 2 4 0 (40° U P)
Katosan Taluka	3 3 0 (30° U P)	1 8 0 2 8 0 (40° U P)

### Settlement of Aden

Rates of duty in force in the Settlement of Aden 301 Government have directed that the rates at which duty shall be levied on liquor manufactured within the Settlement of Aden shall be as follows —

Liquor	Rates
Not above 50° U P	Rs 3 12 0 per Imperial gallon
Do 30° U P	" 5 4 0 do

All liquor of a strength above 50° U P and under 30° U P shall be charged the duty on 30° U P

(G R No 689, dated 12th March 1921)

### Province of Sind

Rates of duty on country spirit in Sind. 302 The rates of duty on country spirit sanctioned for the Province of Sind are as follows —

	Strength	Duty per gallon
		Rs a p
Strong spirit	25° U P	8 0 0
Weak spirit	40° U P	6 4 0

(G R, R D, No 3030, dated 17th February 1922)

303—Arrangements in force on the 1st April 1924 for the manufacture and supply of country spirits in the various districts of the Bombay Presidency, excluding Sind and Aden

Contract supply area.	Name of the supply contractor and the period for which contract is granted	Spillt where manufactured	Spillt where delivered	Price paid to contractors per gallon London Proof	Price recovered from consignees	Remarks
Ahmednagar	Messrs. Datta Vaidya Kolhapur and Co. For period ending 31st March 1926	Government Central Distillery at Godhra in the Panch Mahals	Ahmedabad bonded warehouse	Rs. p 1 5 0	Rs. p 1 14 0	
Kaira	Do	Do	Anand do Godhra Distillery			
Pan h Mahals Bhavnagar	Do	Do	Breach bonded warehouse Gujarat warehouse Indus bonded warehouse Ahwa do	1 5 0	1 15 0	Warehouses managed departmentally
Tanna	Government Distillery Vask Hopped departmentally	Government Distillery Vask	Thana do Dassle do Dahanu do Kalyan do		2 0 0	
Kolaba	Government Distillery Vask Supplied departmentally	Do Do	Favel do Mahad do Fen do Sewri do		2 0 0	*Mhowra *Molasree
Town and Island of Bombay	Government Distillery Vask For three years ending 31st March 1925	Government Central Distillery at Mundhwa near Poona	Mundwa Distillery Ahmednagar bonded warehouse Satara do Sholapur do	1 2 5	2 13 4	

Contract supply area	Name of the supply contractor and the period for which contract is granted.	Spirit which manufactured	Spirit which delivered	Price paid to contractors per gallon London proof	Price recovered from licensees	Remarks
Vasik West Khandesh East Khandesh	Departmental management	Government Central Distillery at Nasik	Madik	Rs a p	Rs a p	
			Mahesam			
	Khanapur Distillery Worked departmentally	Government Central Distillery at Khanapur in the Bignam District	Dhulla warehouse	1 10	1 10	
			Handlur bonded warehouse			
Kanara (above-ghat) Belgaum Dharwar Belapur	Do.	Do.	Jalgam do	1 10	1 10	
			Sind do			
	Do.	Do.	Khanapur Distillery	1 10	1 10	
			Dharwar bonded warehouse			
Santhela Mowas State in Rewa Kantha Agency	Do.	Do.	Gadag do	1 10	1 10	
			Haveri do			
	Do.	Do.	Bijapur do	1 10	1 10	
			Kumbla do			
Mahl Kantha leased area	Do.	Do.	Kodibag do	1 10	1 10	
			Harnai do			
	Do.	Do.	Chiplun do	1 10	1 10	
			Katagirdi do			
Mahl Kantha leased area	Do.	Do.	Khanapur do	1 10	1 10	
			Malwan do			
	Do.	Do.	Wadia Distillery	1 5 0	1 14 0	
			Dabhoda Distillery			
Mahl Kantha leased area	Do.	Do.	Vedgaon bonded warehouse	1 5 0	1 14 0	
	Do.	Do.		1 5 0	1 14 0	

## CHAPTER XX A

## INSTRUCTIONS FOR THE MANAGEMENT INSPECTION AND SUPERVISION OF DISTILLERIES AND BONDED WAREHOUSES ETC.

## PRESIDENCY PROPER

Commissioner of Excise Circular No Ex G—5-33  
dated 29th April 1915

304 In supersession of all previous orders on the subject the following instructions for the management inspection and supervision of the Central Distilleries and Warehouses in the Presidency proper and for the regulation of the storage removal and transport of spirits manufactured therein are issued by the Commissioner of Customs Salt and Excise, Bombay, for the guidance of Distillery and Warehouse officers —

*General*

1 There shall be fixed in front of the distillery a signboard, 4 feet long by  $1\frac{1}{2}$  feet broad on which shall be painted in large letters "Government Central Distillery"

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lery and for the carrying out of all orders issued by the Commissioner, or the Deputy Commissioner of Salt and Excise, or the Supervisor of the Circle and for the efficient sanitation of the premises

3 The distillery gate should be opened at sunrise by the Inspector or the Assistant Inspector in the presence of the Licensee's manager to admit all workmen The officer on duty will then examine the locks and seals and open the spirit store rooms if necessary for the storage or issue of liquor

4 Save as hereinafter provided no work should be carried on in the distillery before sunrise or after sunset or on Sundays or any other of the holidays prescribed by Government for Distillery Establishments, except with the written permission of the Deputy Commissioner of Salt and Excise When, however, it is necessary through accident to the machinery, or for any other urgent cause that work should be carried on in the distillery on a Sunday or on a prescribed holiday or before sunrise or after sunset on a working day, and when there is not sufficient time to apply for the permission of the Deputy Commissioner the Inspector may grant written permission on the written requisition of the Distillery Manager, the action taken in each case being duly reported to the Deputy Commissioner When such permission has been granted by a duly authorized officer, the Inspector should arrange for the attendance of the necessary Government Establishment and he will be responsible for seeing that the following conditions are complied with —

(i) That the distillery is not worked continuously for a period exceeding 144 hours and that there is an interval of complete

cessation of work for 24 hours after every 144 hours of continuous work.

- (12) That the Licensee makes suitable arrangements to be approved by the Deputy Commissioner of Salt and Excise for lighting the distillery while being worked at night time
- (13) That the Licensee undertakes to pay through the Deputy Commissioner extra remuneration to the Distillery Establishment in accordance with such scale and subject to such conditions as may from time to time be prescribed by Government or the Commissioner in this behalf

Provided that it should be understood that nothing in the above rule is intended to interfere with the existing practice under which the Distillery Inspector in charge is authorized to allow the Licensee's workmen on Sundays or other holidays to enter and clean the premises remove mhowra and other refuse, wash vats and other utensils, clean the worms by steaming or by any other permissible means to prevent copper contamination of spirit put mhowra or other authorized materials into the fermenting vats and stir the wash during such period as may be fixed upon for the purpose by the Supervisor after consulting the Licensee. No mhowra or other material should be admitted into, and no spirit should be issued from the distillery on Sundays or prescribed holidays.

Where continuous stills are installed such stills may be worked at any time except between midnight on Saturday and midnight on Sunday.

5 Before closing the distillery for the night the officer on duty should satisfy himself that all spirit stores and spirit receptacles are duly closed under Revenue locks.

6 The sentry at the gate should be regarded as always on duty until he is relieved. The Inspector or Assistant Inspector should visit the distillery on at least two nights in each week between the hours of 10 p.m. and 6 a.m. and see that the sentry is on duty and alert and that all is in order. On these visits he should enter the date and hour of his inspection in the Survey Book.

7 No one is entitled to enter the distillery except on business. Visitors may be admitted to the distillery on permits from the Commissioner, the Collector, the Deputy Commissioner of Salt and Excise or the Supervisor, which in the case of non-officials should not be given without the Contractor or his manager being previously consulted.

8 A register of the names of mukadams, coopers, carpenters, watchmen and labourers of all kinds employed at the distillery shall be maintained by the Manager of the distillery and a copy of it shall be kept by the Inspector. Each labourer shall be provided by the licensee with a badge bearing a consecutive number and the name of the distillery. No person whose name is not on the register of employes and who has not been provided with a badge shall be admitted into the distillery.

The Manager of the distillery, Engineers, clerks and other superior employés of the licensee shall be provided by the latter with a nokarnama or certificate of appointment. The nokarnamas of Managers and Engineers will be countersigned in token of approval by the Deputy Commissioner of Salt and Excise, and those of other employés by the Distillery Inspector.

9 Every distillery workman shall be allowed a ration of liquor

taken out of the distillery

10 The following are the principal registers to be kept and they should be maintained in the prescribed forms —

A — Material Stock Account

B — Survey Book

C — Fermentation and Distillation Account

D — Vat Account

E — Spirit Stock Account

F — Register of spirit issued under bond.

G — Register of spirit issued to shops

H — Register of dimensions and capacities of wash backs, receivers and vats

I — Register of capacities of casks

J — Account Area Register (will be prescribed hereafter)

K — General Register (should be in manuscript)

L — Inspection Book (form not prescribed)

M — Spirit Weighment Register

N — Register of Receipts under bond

11 The Distillery Inspector will be held generally responsible for the correct and timely maintenance of the Distillery Accounts and Registers and of the plant list and for the proper performance of the duties falling to the official staff. The hours of attendance of the staff should be so arranged that an officer will be present in the distillery during the whole of the time when work is going on. Subject to the general responsibility of the Distillery Inspector, the Assistant Inspectors will be required to perform any and all of the official duties arising which may be allotted them by the Inspector and will themselves enter in the official registers the result of the work so performed. At Central Distilleries where the Official staff consists of three officers the hours of duty and of the work to be performed by each officer are as shown in Appendix I.

12 Incorrect words or figures in official books or documents are not to be erased or written over. A line is to be drawn through them leaving them still legible, and the correction inserted in red ink and certified by the initials of the person making the alteration.



13 The Distillery Inspector should submit to the Supervisor on the first day of each calendar month an extract of the Spirit Stock Account, showing the opening balance, transactions and closing balance of the previous month in Form 1 in triplicate, one copy of which will be forwarded to the Deputy Commissioner and another copy to the Huzur Deputy Collector concerned. Before despatching Form 1, the Inspector will ascertain by reference to his vat and Receiver Accounts that the stock balance shown in Form 1 actually agrees with the stock on hand.

Account area accounts will be compiled according to the Treasury month which begins on the 26th February, 1st April and 28th of other months, and should be submitted in duplicate to the Supervisor on the first working day of each calendar month.

14 On the first working day of each month the Inspector will forward to the Deputy Commissioner through the Supervisor a list showing the following particulars for the previous month —

(a) where the re-distillation loss in any case exceeded 2 per cent the details of the spirit as distilled and as received after redistillation,

(b) where the loss in any reduction operation exceeded 1 per cent, the details of the operation,

(c) where the loss in any blending operation exceeded 1 per cent of the quantity added, the details of the operation,

(d) where the produce per maund of mhowra is less than 3 5 proof gallons per maund, the details of the fermentation and distillation processes and results

(e) where the loss by evaporation in any spirit vat or receptacle exceeded 75 per cent per mensem the details of the loss and of the quantities and strengths found in the vat or receptacle. (Added by Commissioner's No. Ex. G, 524, dated 31st August 1916) In such case the Inspector should explain the excessive loss or low produce and should, when necessary, obtain in writing the explanation of the distillery manager which should be forwarded with the report.

15 When excessive losses in re-distillation are found to occur in any still, the worm of the latter should be examined for leakages. In such cases a close examination of the water in the condensing tub should disclose the fact that bubbles are rising to the surface, the result of the escape of spirit vapour from the worm.

16 The distillery books and registers should be carefully examined at least once in each month by the Supervisor. Each calculation of entry upon which the accuracy of the stock account or the duty charge may depend should be checked by him. Check weighments of material passed into the distillery shall be made by the distillery officer not less frequently than once a fortnight and note, that this has been done, made in the remarks column of register "C". All the entries and calculations in the fermentation account affecting

the spirit receivers and 10 *per cent* of those affecting the presumed produce from attenuation should also be checked by him. A mark should be placed near each entry checked to indicate that it has been verified.

17 A visitor's book should be kept and produced on the arrival of an Inspecting Officer and his remarks therein should, if he so require, be copied and forwarded to the Assistant Commissioner through the Supervisor. It is to be noted that only matters of urgency or of real importance are to be dealt with in this book by the Supervisor, oral instructions being given as to minor matters. Should such instructions not be properly complied with, the points may then be noted in the Visitors' book.

18 Officers should themselves take all gauges and draw samples of all kinds required for the purpose of account, survey or analysis, and they should not allow any sample to leave their hands until they have ascertained the gravity or strength as may be required.

19 Inspectors and Assistant Inspectors are required to ensure that correct strengths are in all cases ascertained and registered by them and, for this purpose, should see that the spirit to be sampled is thoroughly mixed.

20 In gauging spirit vats and receivers a perpendicular dip should be ensured by the employment of a guide consisting of two boards of equal size placed at least a foot apart and retained in that position by side supports. In the centre of each of these boards should be cut a hole for the passage of the gauging rod. These guides may either be fixed permanently to the vats or receivers or may be portable. In either case no dip should be taken without their assistance.

21 Every reasonable facility should be afforded to the Licensee or the Manager for checking the gauges and strengths officially taken and recorded and it is desirable that he should be satisfied of their accuracy, but the officer should not suffer any dictation as to the manner in which he shall perform his duty in taking the required accounts.

22 No Saccharometers, Hydrometers or Thermometers except those supplied (officially) are to be used in the taking of official accounts.

23 Official Hydrometers, Saccharometers, Thermometers, locks and keys should never be allowed to pass into the hands of non-officials. If an Inspector or Assistant Inspector requires help in conveying these articles from one part of the distillery to another, he should employ one of the Excise guards for the purpose.

24 When not in use the instruments, locks and keys are to be kept in a strong box or cupboard in the Distillers' office, this box or cupboard should be under revenue lock and should be so constructed that it cannot be opened by removing the bottom or other part when it is locked.

25 The Supervisor should carefully compare, once in each quarter, his standard Saccharometer, Hydrometer and Thermometer with the instruments in use at the distillery

26 The Inspector should see that the rooms, vessels and utensils, which are required to be secure, are so constructed and provided with such fastenings that the interests of the revenue are not endangered and that the Licensee conducts his operations in accordance with the regulations prescribed Supervisors and Inspectors will be held responsible for the security of Warehouses and they should frequently examine the floors and ceilings and the fastenings of doors, windows, vessels and utensils They should not permit any alterations of the premises or plant without the sanction of the Assistant Commissioner of Excise provided that urgent repairs may be permitted by the Inspector on the written application of the licensees, particular care being taken that no risk to the revenue is involved and the circumstances being reported to the Supervisor at once Officers should on no account secure the doors and leave any person in a warehouse Every practicable opportunity should be taken to examine the plugs or keys and the construction of cocks, in order that any contrivance to defeat the security sought to be obtained by the Excise locks may be discovered Once during each day the Inspector should examine all the locks fastenings, stills, receivers pumps and other utensils in the distillery proper, should note the conditions of these vessels in the proper columns of the Survey Book When any declaration of wash prepared or any notice to remove wash or spirit is received the particulars are to be entered in the appropriate columns of the Survey Book When any wash is removed to a still or when any spirit is removed from a receiver either to the spirit store or to a still, the condition of the still or receiver both before and after the operation is to be noted in the proper columns of the Survey Book All entries in this book are to be made in strict chronological order No lines or spaces in lines are to be left blank Any spaces not required for entries are to be filled by horizontal dashes of the pen The entry when completed is to be closed by the initials of the officer

27 Officers are particularly warned to take care that the trap doors in the covers of receivers and spirit vats cannot be moved from their position while the fastenings are locked, so as to admit of pipes or syphons being introduced into the vessels, that the safe cannot be made to overflow so that spirit may be abstracted, that the working fastening on any cock does not admit of the plug being withdrawn through the cellar, or even raised up on the nut and washer upon the smaller end of the plug being removed, that the close fastening in no instance admits of the cock being partially turned so as to permit any liquid to flow through, and that when any receiver or vat is locked no sugar or other obscuring matter can be introduced into the vessel

Spirit vats and receivers should be frequently and closely examined externally in order that any attempt to obtain spirits therefrom by spilling or other illicit means may be frustrated

28 When an electric lamp is used in a distillery or a spirit ware house it should not be switched on or off in the presence of spirit vapour or other inflammable gases

29 Distillery officers are required to make themselves acquainted with the general working of the distillery particularly with a view to the discovery of any practice which may involve danger to human life, to the plant or the buildings

30 The Licensee's accounts showing the expenditure incurred by him in carrying out the contract should be checked by the Inspector once at least in each week

31 The Licensee shall keep an account of all material used in the manufacture of spirit in Form "A" appended Before passing any material into the distillery for use in manufacture the distiller will enter the correct weight or quantity of such material in column 5 of Form A and take the signature of the distillery officer in column 7 against the entry

32 The officer on duty should attend at the time specified in the notice for the removal of spirits from the receivers He should carefully gauge and enter in the Survey Book (B) the depth of spirit in each receiver The fastenings of the receivers should then be unlocked, and the manager should be requested to have the spirit in each vessel stirred and mixed The officer should not lose sight of the trap doors until he has taken a sample, ascertained its temperature and indication, entered the account in his book and re locked the trap doors

33 When this is completed the officer should remove the locks upon the charging cock of the vat or still affected and upon the discharge cocks or pumps in the receivers He should remain in the distillery until the receivers are empty see the fastenings replaced and lock up the vessels and utensils which have been opened

34 All foreshots and feints which, because of undue contamination with copper or of any other defect require to be re-distilled, should be collected in a separate receiver There is no objection to the accumulation in a receiver of such portions of several distillations, provided an account of the quantity and strength is taken at the end of each day, in order that an accurate account may be obtained and registered of the whole produce of each day where it is practicable to ascertain the spirit produce of each still charge the quantity of foreshots and feints should also be ascertained and recorded

#### *Issues under Bond*

35 No spirit should be issued in bond without the permission of the Distillery Inspector to be granted on a written application from the licensee After such permission is granted the officer on duty should fill in columns 1—4 of the Issue Register (F) As each cask is filled, the particulars for the cask are to be entered in columns 5—12

36 The officer on duty should then prepare in duplicate a permit in Form 4 and fill in the columns under the heading "Advised" on

the reverse side of it, extracting the necessary particulars from the Issue Register (F) He should give one copy to the person in charge of the consignment of spirit to cover its transport and send the other by post the same day to the Inspector of the Bonded Warehouse.

37 Each cask before being used in the distillery for the transport of spirits in bond to the Warehouse should be examined by an officer who should gauge its capacity by means of the measures provided for the purpose and cause to be painted thereon —

- (1) the name of the distillery,
- (2) the serial number of the cask,
- (3) the capacity of the cask in gallons and drams,
- (4) the date of painting

Each cask so painted should be again gauged not less than once in every two months or whenever it undergoes any repairs, by an officer. If the capacity is found to be altered the necessary corrections should be painted on the cask after deleting the old figures

The Distillery Inspector is authorized to condemn all unserviceable and leaky casks

38 A register of the issues and receipts of spirit by weightment should be kept in Form M in manuscript until printed forms are provided

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in the weightment register and the following rules should be observed —

(i) Before any spirits are put into a drum or cask for removal the officer must ascertain the weight of the drum or cask and enter it with the mark and number of the drum or cask in the register

(ii) The weights of several drums or casks may be ascertained before any are filled but should such drums or casks not be filled before the close of the same day the weights must be again checked before filling

(iii) Whenever any spirits are put into a drum or cask the latter must be filled up at once, and the gross weight and the hydrometer indication of the spirits immediately ascertained and entered in the register so that the contents of the casks may be calculated. Care must be taken that the temperature of the spirits in the sample alters as little as possible before the indication is ascertained

(iv) Drums or casks, whether empty or full must be weighed to a pound. When the drum or cask is empty the weight should be allowed to preponderate but when full the drum or cask should preponderate

(v) The number of gallons contained in the drum or cask will then be ascertained by reference to the book of tables of weights of spirits, a copy of which has been provided to each distillery and warehouse

When these tables do not apply reference should be made to the specific gravity table (No 1) at the end of the book of tables used with Sykes' hydrometers, and against the hydrometer indication already ascertained will be found the specific gravity, or more correctly, the weight in pounds per gallon of the spirits tested, the net weight of the spirits (that is the difference between the weights of the full and empty casks) should be divided by the specific gravity and the quotient will be the contents of the drum or cask in gallons

to or exceeds 0.5 per cent should be permitted to be used until it has been properly adjusted

39 Spirits should be drawn off into casks from the vats in the strong room under the supervision of the Inspector or Assistant Inspector who will then check their capacities with the cask register and permits and test the contents. If the quantity is in order and the strength according to the standard prescribed, the casks should be hunged and sealed and immediately passed out of the gate. Spirits issued under permit should leave the distillery at the same time as the permit and should be checked by the peon at the gate. All issues of spirits should stop at sunset

Under the weighment system the ascertained capacity of the cask should be immediately stencilled or painted on the cask and should be compared by the Inspector or Assistant Inspector with the capacity as recorded in his register

40 On receipt of a consignment of spirit at a warehouse the Inspector should fill in columns 1 to 8 of the Registers of spirits received under bond (N), copying the necessary particulars from the permit accompanying the spirit. Having examined the seals of the cask, he should ascertain and enter in the appropriate columns of the receipt register the quantity and strength in each cask. The proof gallons should be calculated for each cask and the deficiency or increase (proof gallons) in transit, as the case may be, entered in the register

When the spirits have been pumped into a vat the number of the vat and the date of pumping should be recorded

41 The Warehouse Inspector should enter on the reverse side of the permit sent to him by post the particulars required under the heading "Received", sign the certificate of receipt on the obverse side and return it to the Distillery Inspector for his record, the permit being received with the consignment of spirit retained on the Bonded Warehouse records

When no cask received shows loss in transit of more than the prescribed maximum percentage of free loss it will only be necessary to state on the receipt the numbers of the casks received, the total proof gallons advised and received and the total loss in transit. When any

cask shows an excessive deficiency or an increase in transit, the full particulars for that cask as ascertained at the Warehouse are to be stated on the receipt

42 Before plates are placed over spiles in casks for transit under bond the spiles should be sealed by the Officer on duty. For this and every purpose sealing wax of good quality should be used and should be supplied by the Contractor

### *Issues to Shops*

43 Permits for spirit for issue to shops should not be received at distilleries after 12 noon and at bonded warehouses after 3 p.m.

All permits brought to the Distillery or Bonded Warehouse, if in order, should be entered at once in the Issue Register G and the serial number in column 2 will then show the order in which they are brought

Columns 3—7 should be filled in at the same time as columns 1 and 2. In columns 3 and 4 should be entered the number and date of permit as given by the Mamlatdar at the time of receipt of the cost price and duty.

The permit (5) as presented to the officer on duty consists of two parts headed respectively "Pass" and "Receipt". When the casks have been filled and tested the officer on duty should fill in all the particulars on the "Pass" and give it to the applicant to accompany the spirit.

He should then fill in columns 8 to 15 of the Issue Register. When all the casks contain spirits of the same strength the proof gallons may be calculated on the total hulk gallons issued.

The "Receipt" portion of the permit he should forward the same night to the Huzur Deputy Collector direct, after entering upon it the serial number that it bears in his Issue Register.

The casks before they are passed out of the Bonded Warehouse should be sealed in the manner prescribed by the Deputy Commissioner of Salt and Excise (Commissioner's No. 2128, dated 19th December 1918).

44 If owing to a licensee's cask being out of repair or not having been gauged and registered or any other cause spirits are refused to him in his turn, the cause of refusal should be endorsed by the officer on duty on the pass and also entered in the Issue Register.

45 Each cask before being used for the transport of spirits to shops should be examined by the officer on duty, who should gauge its capacity and cause to be painted on it —

- (1) name of distillery,
- (2) name of taluka,
- (3) name of shop,
- (4) serial number of cask,

(5) capacity in gallons and drams,

(6) date of printing

46 The casks used for each shop should be registered separately and should not be transferred from one shop to another save under proper authority

47 Spirit should be issued to Licensees in full gallons only and in quantities of 5, 15 or 50 gallons or multiples of these amounts. Not less than 5 gallons should be issued to any Licensee except in the case of spiced spirit, the minimum quantity of which for issue should be one gallon. To shops at which the minimum stock to be maintained has been fixed by the Collector of the district at less than 5 gallons for a particular strength of spirit, spirit of that strength may be issued, by one gallon measure, in quantities of less than 5 gallons

*Note*—In view of the rationing of shops the Commissioner has directed that one gallon measure should also be introduced any fraction of a gallon in weekly issue being treated as a gallon and reduction made if necessary in the fourth week's issue

(Commr's No 58-20 dated 18th May 1922)

48 The casks presented by the retail vendors for the removal of spirit to shops should be filled in the presence of the vendors or their servants who should be requested to observe that the quantity on which duty has been paid is duly issued

inconvenience to distillers though as stated the excess of copper salts may be very slight. Taking this into consideration (it is ordered that) the occasional presence of more than  $\frac{1}{2}$  grain but not more than  $\frac{1}{4}$  grain of copper salts per gallon of spirit should not involve the rejection of the spirit in question

The "C E L" test as at present prescribed is to be applied to all spirit presented for issue. Should the test show the presence in the spirit of more than  $\frac{1}{2}$  grain of copper salts per gallon 3 ounces of the spirit are to be mixed with 3 ounces of water (preferably distilled). Three drops of ferro cyanide of potassium are to be added to the mixture and the whole stirred. Should the mixture show any pink or reddish colouration the spirit must be rejected.

The Distillery Inspector should furnish the Deputy Commissioner of Salt and Tax through the Distillery Supervisor at the end of each month with a return showing the total number of casks of spirit issued during the month, the number showing more than  $\frac{1}{2}$  grain but not more than  $\frac{1}{4}$  grain and the number containing more than  $\frac{1}{4}$  grain and rejected.

The responsibility for the carrying out of this, as of every regulation, rests solely on the Inspector in charge of the distillery and he is not to submit to any dictation from the Licensee or his servants in the matter. Should, however, the Licensee or his manager object to the rejection



of any parcel of spirit, the Inspector should send a sample of the spirit for analysis with a short account of the circumstances, and allow the parcel of spirit in question to be stored separately from other spirit pending receipt of the analyst's report

50 If any saccharine or other strength obscuring matter shall have been added to spirit the strength in calculating the duty payable should be taken as the prescribed issue strength and the quantity as that ascertained after the addition of the obscuring matter On the permit should be entered both the original and obscured strengths.

51 The standard measures used for issues should be checked by the Inspector once in each month and the facts noted in the register of issues to sbops Where the weighment system is introduced the weighing machine should be tested prior to the first weighing on every day and the fact noted in the Register M The Supervisor will at least once in six months check the standard measures and the weighing machine

### *Miscellaneous Operations*

52 Water placed in empty spirit vats to abstract the alcohol which may have remained on the vat timbers may either be destroyed in the presence of the officer in charge or issued for re distillation at the option of the Licensee It may also be used in the reduction of spirit in another vat where the quantity of grog is not greater than one twentieth of the quantity to which it is to be added

The quantity and strength of the grog should be ascertained in all cases and the necessary entries made in the Registers D and E

53 The following instructions are issued with a view to obviate the occurrence of accidents at distilleries and warehouses —

(a) No spirit should be stored in any spirit vat or other spirit receptacle for at least 4 days before such vat or receptacle is to be entered by any person

(b) subsequent to the removal of the last spirit from the vat or other receptacle the latter should be half filled, at least, with water and should remain in that condition for at least 24 hours

(c) during the two days immediately preceding entry of the vat, etc., by any person, the discharge cock and the man-door should continuously remain open

(d) on each of those days, water should be discharged on the sides of the vessel either by means of a bucket or a hose, care being taken that the sides, top to bottom, are washed in the process,

(e) at all distilleries, before any person enters a vat, a safety electric lamp, lighted, should be suspended in the vat When such lamps are provided at warehouses this proceduro will be followed at such warehouses,

(f) on the occasion on which a vat is entered after it has contained spirit only one person should enter the vat in the first instance and

no others should follow until after an interval of at least three minutes :

(g) no person should enter a vat unless another is stationed on top of the vat at the man-door and the first person who enters a vat should be securely attached to a rope, one end of which will be held by the person stationed on the top of the vat, until it is ascertained there is no danger to the person in the vat, when the rope may be removed.

(h) all vats and other spirit vessels of an internal height of 5' 6" or over should be provided with a man hole at least  $2\frac{1}{2}'$  in diameter or, if rectangular, at least  $2\frac{1}{2}' \times 2'$  and vats, etc., of less internal height than 5' 6" should have man holes which will conveniently permit of ingress and egress. Man hole covers should project at least  $1\frac{1}{2}$  inches beyond the sides of the hole and should have fixed to their undersides a rim which should fit against the sides of the hole and keep the cover in position.

(i) before any person enters a vat or other spirit receptacle of 5' 6" internal height or over, a ladder which can be conveniently ascended and descended should be placed in the vat.

#### *Records, Indents, Disposal of Obsolete Records, etc*

54 In General Register K should be maintained records of the instruments, locks, gauging rods, registers, label books, dress, arms, ammunition, dead stock, casual leave of menial establishment, cash account, destruction or disposal of records etc., a separate opening in the register being devoted to each heading. The records should show generally the date of receipt, date of issue for use and final disposal of the instruments, locks, rods, registers, labels, dress, etc.

55 In addition should be maintained (1) Inward and Outward Registers, (2) Service Stamp Register and (3) the following files (a) Government Resolutions (b) Standing Orders and Circulars from the Commissioner, the Deputy Commissioner and the Supervisor, (c) Pay Bills, (d) Correspondence.

56 The indent for standard forms should be sent on the due date to the Supervisor for inclusion in his indent. The Distillery Registers, returns, notices, locks, label books, service stamps, etc., will be obtained on requisition from the Deputy Commissioner. In applying for these the unused stock in hand should always be stated.

57 After the close of each year, the Inspector will divide the records and registers into —

- (1) papers to be permanently kept with him,
- (2) papers to be sent to the Mamlatdar's office for record,
- (3) papers to be destroyed.

The registers and papers to be permanently kept in the distillery are —

- (1) Register K, (2) Inspection Book L (3) Government Resolutions, (4) Files of Standing Orders and Circulars, (5) Correspondence

The registers to be temporarily kept at the distillery are —

Description of Register	Period for which to be maintained after being taken out of use	Subsequent disposal
A — Material Stock Account	Two years	To be kept by the Mamlatdar for 3 years
B — Survey Book	Do	Do
C — Fermentation and Distillation Account	Do	Do
D — Vat Account	Do	Do
E — Spirit Stock Account	Five years	Do
F — Register of spirit issued under bond	Two years	Do
G — Register of spirit issued to shops	Do	Do
H — Register of dimensions and capacities of wash backs receivers and vats	Do	Do
I — Register of the capacities of the casks	Do	Do
J — Duty area Accounts	Do	Do
M — Spirit Weighment Register	Do	Do
Inward and Outward Registers	Do	To be retained in the Mamlatdar's Office
Office copies of pay bills	Do	Do

Remaining papers and files shall be destroyed after inspection by the Supervisor of Distilleries under his written orders

58 The Distillery Inspector may grant casual leave not exceeding 7 days at a time to the manual establishment subject to the standing orders of Government. He should submit his monthly pay bill to the Treasury officer concerned and to the Supervisor of the Division in April in each year, returns of arms and ammunition and of landed property held by him as well as return of the establishment under him as it stood on 1st April and certificates of the dead stock and permanent advance in his charge

59 These rules shall, *mutatis mutandis* be applicable at Bonded warehouses



## 3.

## Survey Book.

[illegible]

Distillery

Fermentation and distillation Register

Date when set up or when spirit was to still run.		Preparation.	
No. of wash back or receiver or tank.		Washings of spirit, Marula or Bulk	
Water.		Gallons of spirit, Marula or Bulk	
Water Gallons or weight of single distilled spirit.		Gallons of spirit, Marula or Bulk	
Gross wash gallons or proof gallons of single distilled spirit.		Total wash produced.	
In that.		On day.	
On day.		On day.	
On day.		On day.	
When sent to still.		No of degrees attenuated.	
No of degrees attenuated.		Presumed produce based on attenuation.	
Date and hour when sent to still.		Still No.	
No. of wash backs sent to still.		Total material used in preparation of wash distilled.	
Total presumed produce based on attenuation.		Receiver No.	
Strength and Temperature		Brix	
Proof		Strength and Temperature	
Gallons of proof spirit per Denyal Standard.		Percentage by which actual produce is greater or less than the presumed produce	
Loss on redistillation.		Gain on redistillation.	
Percentage of loss or gain on redistillation.		Date removed to warehouse or for redistillation.	
Val No or still No to which removed.		Val Book page.	
Stock Book page.		Remarks.	







## F

*Register of Issues under Bond*

1	Number and date of permit
2	Amount authorized to be removed
3	Strength authorized
4	Destination
5	Date when racked
6	Number of cask
7	Capacity (actual contents of cask)
8	Temperature
9	Indication
10	Strength
11	Proof gallons
12	Vat from which drawn
13	Date and hour when spirits removed
14	Remarks

## G

*Register of Issues of Spirits to shops*

1	Date of presentation of permit at distillery or Bonded Ware house
2	Serial No
3	No of permit
4	Date of permit
5	Name of Taluka or State
6	Name of village
7	Route to be taken
8	Number of each cask
9	Registered capacity of each cask
10	Spirit actually contained in each cask
11	Temperature
12	Indication
13	Strength
14	Vat from which drawn
15	Date and hour when the spirit was issued
16	Remarks

## H

REGISTER OF DIMENSIONS AND CAPACITIES OF WASH-BACKS,  
RECEIVERS AND VATS*Account of regauging*

## Part I

Description of vessel	No of vessel	First Gauging			1st Regauging			2nd Regauging			3rd Regauging			4th Regauging		
		Page	Date	Initials	Page	Date	Initials	Page	Date	Initials	Page	Date	Initials	Page	Date	Initials
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17

*Table of dimensions of No.*

## Part II

Depth	Area of an Inch	Capacity in gallons

*Table of No.*

## Part III.

Dip Inches.	Tenths.										Dip Inches.
	0 Gls.	1 Gls.	2 Gls.	3 Gls.	4 Gls.	5 Gls.	6 Gls.	7 Gls.	8 Gls.	9 Gls.	







## FORM No 1

Distillery

Bonded warehouse

*Spirit stock account for the month of*

[illegible]

## FORM No 2

## DISTILLER'S DECLARATION OF WASH MADE

*I hereby declare the undermentioned wash has been prepared this day in the \_\_\_\_\_ Distillery*

Number of wash back	Material used.		Water Gallons	Spent wash Gallons	Total wash prepared Gallons	Remarks
	Description	Quantity Bengal Maunds				
1	2	3	4	5	6	7

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 191

Distiller or authorised Manager

## FORM No 3

## NOTICE TO REMOVE WASH OR SPIRITS

*I hereby give notice that I propose removing  $\frac{\text{wash}}{\text{sp r is}}$  as follows —*

Date and hour of removal	Name and number of vessel from which to be removed	Name and number of still or vat to be removed to	Remarks
1	2	3	4

(Four hours notice to be given in each case.)

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 191

Distiller or Manager

## FORM No 4

## Permit for the removal of spirit under bond

No \_\_\_\_\_

of 191

is hereby permitted to remove

Mr \_\_\_\_\_  
from the Distillery at

Gallons ( )

Gallons ( )

Destination

Taluka

Route

Time allowed for transit

Date

of spirit U P  
of spirit U P

Distillery Inspector





FORM No 5

FORM No 5

FORM No 5

No

No

ADVISE

From

The Sub-Treasury Officer

To

The Excise Inspector

COUNTRY SPIRIT PERMIT

Pass

Issue Register No

Shop

No of each Cask	Regis-tered city of each Cask	Spirit actually contained in each Cask	There-fore indi-cate	Hydro-meter Actual strength	1 Gallon of Test Officer

Passed at \_\_\_\_\_ on the 191  
 authorized to transport the above named spirit to the shop by the following route etc —

This pass is all be good until sunset of 191

Dated 191

Distillery

Inspector

Licensed Warehouse

Received from \_\_\_\_\_ of \_\_\_\_\_ the sum of Rs.

as per Chalan No \_\_\_\_\_ paid into my treasury being the Still head Duty and Cost Price of Country Spirit as per letals given below to be removed from the Bonded Warehouse at \_\_\_\_\_ for sale under the license held by him to sell spirit at \_\_\_\_\_ shop of 191

Sub-Treasury Officer

Details —

Strength	Quantity	Still head Duty		Cost Price	
		Rate per Gallon	Amount	Rate per Gallon	Amount
		Rs.	Rs.	Rs.	Rs.
25° U P	Gals dr				
60° U P					

Total Rs

I have etc

Sub Treasury Officer

Details —

Strength	Quantity	Still head Duty		Cost Price	
		Rate per Gallon	Amount	Rate per Gallon	Amount
		Rs.	Rs.	Rs.	Rs.
25° U P	Gals dr				
60° U P					

Total Rs

Addressed particulars to be given on the pass number at the Sub Treasury and the pass and receipt portions given to the applicant unaltered

This pass has been compared with the Licensee's account book

Pass Register No

Forwarded to the Huzar Deputy Collector

The quantity of liquor entered in this receipt has been this day  
delivered to

Distillery  
of the Bonded Warehouse

102

102

Inspector

Taluka

Distillery Inspector  
Bonded Warehouse

## APPENDIX I

*Hours of duty of, and work to be performed by, the Official staff at the Central Distilleries, except those at Belgaum and Dhárwar*

At all central distilleries where the official staff consists of an Inspector and two Sub Inspectors, for the purpose of these arrangements the day is considered as of 24 hours, from 6 a m on one day to 6 a m on the following day and is divided into four courses. The duties, to be performed during each course, are as under —

<i>Course</i>	<i>Officer's duty</i>
Course No 1 6 a m to noon	To attend to the distillation and fermentation work and generally when these duties permit, to assist the officer on duty in the spirit warehouse
Course No 2 8 a m to 4 p m	To attend to all work in the spirit warehouse including the taking to account of spirit sent from receivers to vats in the warehouse
Course No 3 noon to 6 p m	The same duties as in the case of course No 1
Course No 4 6 p m to 6 a m	To attend to the distillation and fermentation work and to patrol the premises

The hours of attendance of each officer for a period of three weeks are given in detail in the accompanying table

The duties in connection with distillation and fermentation work usually require from 3 to 3½ hours in the first course and less in the third and the officers detailed for those periods will be free to render assistance to the officer on duty in the spirit warehouse. Generally it is desirable that he should take up some separate portion or portions of the warehouse work, which he should perform completely, rather than that his work should be confused with that of the warehouse officer for the day. He should himself make all entries in the accounts necessary for the work he performs.

In the case of warehouse operations, where the issues of liquor are so large that they cannot be completed between the hours 8 a m to 4 p m the work may be commenced an hour earlier and continued till 5 p m. Normally, the period 8 a m to 4 p m should suffice. In addition to taking his regular turn of duty with the Sub Inspectors, the Distillery Inspector is required to see that the Sub Inspectors attend punctually at the distillery and that all issues of liquor in Bond and for duty are in accordance with the contractors' approved demands and treasury receipts. He will, when not himself performing the warehouse work, check the Issue Registers "F" and "G" with the demands for bond liquor and the treasury receipts, respectively, and he will, in token of having done so endorse the issue registers, to that effect, before the warehouse officer leaves the premises for the day. In Government Resolution Revenue Department, No 786 dated 26th February 1914, it has been laid down that spirit shall not be issued in Bond or for duty on the 21 holidays notified under the Negotiable Instrument Act. On those days there will therefore be no warehouse work and the officer detailed for that duty will not be required to attend the distillery. These holidays must be equally divided amongst the staff and the Inspector will so arrange the duties on these days as to secure this end.

Statements showing the proposed hours of duty for Central Distillery Officers

Week.	Officer on duty	Hours of duty on Monday	Hours of duty on Tuesday	Hours of duty on Wednesday	Hours of duty on Thursday	Hours of duty on Friday	Hours of duty on Saturday	Hours of duty on Sunday
First week	Inspector	{ 8 a.m. to noon 4 p.m. to 8 a.m.	{ Noon to 6 p.m.	8 a.m. to 4 p.m.	{ 8 a.m. to noon 6 p.m. to 8 a.m.	{ Noon to 6 p.m.	8 a.m. to 4 p.m.	8 a.m. to 8 a.m. (Monday)
	Sub-Inspector A.	8 a.m. to 4 p.m.	{ 8 a.m. to noon 6 p.m. to 8 a.m.	Noon to 6 p.m.	8 a.m. to 4 p.m.	{ 8 a.m. to noon 6 p.m. to 8 a.m.	Noon to 6 p.m.	Off duty
	Sub-Inspector B.	Noon to 6 p.m.	8 a.m. to 4 p.m.	{ 8 a.m. to noon 6 p.m. to 8 a.m.	Noon to 6 p.m.	8 a.m. to 4 p.m.	{ 8 a.m. to noon 6 p.m. to 8 a.m.	Off duty
	Inspector	Noon to 6 p.m.	8 a.m. to 4 p.m.	{ 8 a.m. to noon 6 p.m. to 8 a.m.	Noon to 6 p.m.	8 a.m. to 4 p.m.	{ 8 a.m. to noon 6 p.m. to 8 a.m.	Off duty
Second week	Sub-Inspector A.	{ 8 a.m. to noon 4 p.m. to 8 a.m.	Noon to 6 p.m.	8 a.m. to 4 p.m.	{ 8 a.m. to noon 6 p.m. to 8 a.m.	Noon to 6 p.m.	8 a.m. to 4 p.m.	8 a.m. to 8 a.m. (Monday)
	Sub-Inspector B.	8 a.m. to 4 p.m.	{ 8 a.m. to noon 6 p.m. to 8 a.m.	Noon to 6 p.m.	8 a.m. to 4 p.m.	{ 8 a.m. to noon 6 p.m.	Noon to 6 p.m.	Off duty
	Inspector	8 a.m. to 4 p.m.	{ 8 a.m. to noon 6 p.m. to 8 a.m.	Noon to 6 p.m.	8 a.m. to 4 p.m.	{ 8 a.m. to noon 6 p.m. to 8 a.m.	Noon to 6 p.m.	Off duty
	Sub-Inspector A.	Noon to 6 p.m.	8 a.m. to 4 p.m.	{ 8 a.m. to noon 6 p.m. to 8 a.m.	Noon to 6 p.m.	8 a.m. to 4 p.m.	{ 8 a.m. to noon 6 p.m. to 8 a.m.	Off duty
Third week	Inspector	{ 8 a.m. to noon 4 p.m. to 8 a.m.	Noon to 6 p.m.	8 a.m. to 4 p.m.	{ 8 a.m. to noon 6 p.m. to 8 a.m.	Noon to 6 p.m.	8 a.m. to 4 p.m.	8 a.m. to 8 a.m. (Monday)
	Sub-Inspector A.	8 a.m. to 4 p.m.	{ 8 a.m. to noon 6 p.m. to 8 a.m.	Noon to 6 p.m.	8 a.m. to 4 p.m.	{ 8 a.m. to noon 6 p.m.	Noon to 6 p.m.	Off duty
	Sub-Inspector B.	Noon to 6 p.m.	8 a.m. to 4 p.m.	{ 8 a.m. to noon 6 p.m. to 8 a.m.	Noon to 6 p.m.	8 a.m. to 4 p.m.	{ 8 a.m. to noon 6 p.m. to 8 a.m.	Off duty
	Inspector	Noon to 6 p.m.	8 a.m. to 4 p.m.	{ 8 a.m. to noon 6 p.m. to 8 a.m.	Noon to 6 p.m.	8 a.m. to 4 p.m.	{ 8 a.m. to noon 6 p.m. to 8 a.m.	Off duty
Fourth week	Inspector	{ 8 a.m. to noon 4 p.m. to 8 a.m.	Noon to 6 p.m.	8 a.m. to 4 p.m.	{ 8 a.m. to noon 6 p.m. to 8 a.m.	Noon to 6 p.m.	8 a.m. to 4 p.m.	8 a.m. to 8 a.m. (Monday)
	Sub-Inspector A.	8 a.m. to 4 p.m.	{ 8 a.m. to noon 6 p.m. to 8 a.m.	Noon to 6 p.m.	8 a.m. to 4 p.m.	{ 8 a.m. to noon 6 p.m.	Noon to 6 p.m.	Off duty
	Sub-Inspector B.	Noon to 6 p.m.	8 a.m. to 4 p.m.	{ 8 a.m. to noon 6 p.m. to 8 a.m.	Noon to 6 p.m.	8 a.m. to 4 p.m.	{ 8 a.m. to noon 6 p.m. to 8 a.m.	Off duty
	Inspector	Noon to 6 p.m.	8 a.m. to 4 p.m.	{ 8 a.m. to noon 6 p.m. to 8 a.m.	Noon to 6 p.m.	8 a.m. to 4 p.m.	{ 8 a.m. to noon 6 p.m. to 8 a.m.	Off duty

## (PROVINCE OF SIND)

No 146 X, dated 11th October 1922

**305** In supersession of all previous orders on the subject, the following instructions for the management, inspection and supervision of the Central Distillery at Kotri and Warehouses in the province of Sind and for the regulation of the storage, removal and transport of spirits manufactured therein are issued by the Commissioner in Sind for the guidance of Distillery and Warehouse officers —

*General*

1 There shall be fixed in front of the distillery a signboard, 4 feet long by 1½ feet broad, on which shall be printed in large letters "Government Central Distillery"

2 If quarters are provided at the distillery, the Distillery Inspector and Assistants should live on the premises throughout the year. The Inspector will be responsible for the general management of the distillery, for the carrying out of all orders issued by the Commissioner or the Superintendent of Salt and Excise in Sind and for the efficient sanitation of the premises.

3 The distillery gate should be opened at sunrise by the Inspector or the Assistant Inspector in the presence of the Licensee's manager to admit all workmen. The officer on duty will then examine the locks and seals and open the spirit store rooms if necessary, for the storage or issue of liquor.

4 Save as hereinafter provided, no work should be carried on in the distillery before sunrise or after sunset or on Sundays or any other of the holidays prescribed by Government for Distillery establishments, except with the written permission of the Superintendent of Salt and Excise in Sind. When, however, it is necessary through accident to the machinery, or for any other urgent cause, that work should be carried on in the distillery on a Sunday or on a prescribed holiday or before sunrise or after sunset on a working day, and when there is not sufficient time to apply for the permission of the Superintendent of Salt and Excise in Sind, the Inspector may grant written permission

Government establishment and he will be responsible for seeing that the following conditions are complied with —

- (i) That the distillery is not worked continuously for a period exceeding 144 hours and that there is an interval of complete cessation of work for 24 hours after every 144 hours of continuous work,

- G—Register of spirit issued to shops
- H—Register of dimensions and capacities of wash backs, receivers and vats
- I—Register of capacities of casks
- J—Account Area Register (will be prescribed hereafter)
- K—General Register (should be in manuscript)
- L—Inspection Book (form not prescribed)
- M—Spirit Weighment Register
- N—Register of Receipts under hold

10 The Distillery Inspector will be held generally responsible for the correct and timely maintenance of the Distillery Accounts and Registers and of the plant list and for the proper performance of the duties falling to the official staff. The hours of attendance of the staff should be so arranged that an officer will be present in the distillery during the whole of the time when work is going on. Subject to the general responsibility of the Distillery Inspector, the Assistant Inspectors will be required to perform any and all of the official duties arising which may be allotted them by the Inspector and will themselves enter in the official registers the result of the work so performed.

11 Incorrect words or figures in official books or documents are not to be erased or written over. A line is to be drawn through them, leaving them still legible, and the correction inserted in red ink and certified by the initials of the person making the alteration.

12 The Distillery Inspector should submit to the Superintendent of Salt and Excise in Sind on the 1st day of each calendar month an extract of the Spirit Stock Account, showing the opening balance, transactions and closing balance of the previous month in Form 1. Before despatching Form 1, the Inspector will ascertain by reference to his vat and Receiver Accounts that the stock balance shown in Form 1 actually agrees with the stock on hand.

- (a) where the re-distillation loss in any case exceeded 2 per cent the details of the spirit as distilled and as received after re-distillation;
- (b) where the loss in any reduction operation exceeded 1 per cent. the details of the operation;
- (c) where the loss in any blending operation exceeded 1 per cent of the quantity added, the details of the operation;
- (d) where the produce per maund of mhowra is less than 3.5 proof gallons per maund the details of the fermentation and distillation processes and results
- (e) where the loss by evaporation in any spirit vat or receptacle exceeded .75 per cent per mensem the details of the loss and of the quantities and strengths found in the vat or receptacle.

- (c) to examine and search the persons of the distiller's employees and other persons entering or leaving the distillery,
- (d) to report verbally to the officer in charge of the distillery any irregularities which may come to his notice and to obey all lawful orders that may be issued from time to time by the said officer,
- (e) to be punctual in attendance and uniformed according to orders  
Any peon found not on the alert or asleep while on guard will be severely punished

When posting the guard the Distillery Inspector will make a tour of the distillery in company with the petty officer and peons of the guard and see that the still house fermentation room material and spirit stores and all other buildings are properly secured with exercise locks. The distillery gate will then be locked in the presence of the guard. The Distillery Inspector will pay surprise visits to the guard at night at least twice a week and note the hour of his visit on the Distillery Survey Book which when the distillery is closed will be kept at the guard room in charge of the petty officer of the guard.

7 No one is entitled to enter the distillery except on business. Visitors may be admitted to the distillery on permits from the Superintendent of Salt and Excise in Sind which in the case of non officials should not be given without the contractor or his manager being previously consulted.

8 A register of the names of mukadams coopers carpenters watchmen and labourers of all kinds employed at the distillery shall be maintained by the Manager of the distillery and a copy of it shall be kept by the Inspector. Each labourer shall be provided by the licensee with a badge bearing a consecutive number and the name of the distillery. No person whose name is not on the register of employees and who has not been provided with a badge shall be admitted into the distillery.

The Manager of the Distillery Engineers Clerks and other superior employees of the licensee shall be provided by the latter with a nokarnama or certificate of appointment. The Managers and Engineers will be countersigned by the Superintendent of Salt and Excise in Sind. The Distillery Inspector. The Superintendent of Salt and Excise in Sind is empowered to cancel the nokarnamas of any employees for misconduct or breach of the distillery rules.

9 The following are the principal registers to be kept and they should be maintained in the prescribed forms —

- A —Material Stock Account
- B —Survey Book
- C —Fermentation and Distillation Account
- D —Vat Account
- E —Spirit Stock Account
- F —Register of spirit issued under bond

G—Register of spirit issued to shops

H—Register of dimensions and capacities of wash backs receivers and vats

I—Register of capacities of casks

J—Account Area Register (will be prescribed hereafter)

K—General Register (should be in manuscript)

L—Inspection Book (form not prescribed)

M—Spirit Weighment Register

N—Register of Receipts under bond

10 The Distillery Inspector will be held generally responsible for the correct and timely maintenance of the Distillery Accounts and Registers and of the plant list and for the proper performance of the duties falling to the official staff. The hours of attendance of the staff should be so arranged that an officer will be present in the distillery during the whole of the time when work is going on. Subject to the general responsibility of the Distillery Inspector the Assistant Inspectors will be required to perform any and all of the official duties arising which may be allotted them by the Inspector and will themselves enter in the official registers the result of the work so performed.

11 Incorrect words or figures in official books or documents are not to be erased or written over. A line is to be drawn through them, leaving them still legible and the correction inserted in red ink and certified by the initials of the person making the alteration.

12 The Distillery Inspector should submit to the Superintendent of Salt and Excise in Sind on the 1st day of each calendar month an extract of the Spirit Stock Account showing the opening balance, transactions and closing balance of the previous month in Form 1. Before despatching Form 1 the Inspector will ascertain by reference to his vat and Receiver Accounts that the stock balance shown in Form 1 actually agrees with the stock on hand.

13 On the first working day of each month the Inspector will forward to the Superintendent of Salt and Excise in Sind a list showing the following particulars for the previous month—

- (a) where the re-distillation loss in any case exceeded 2 per cent the details of the spirit as distilled and as received after re-distillation,
- (b) where the loss in any reduction operation exceeded 1 per cent the details of the operation,
- (c) where the loss in any blending operation exceeded 1 per cent of the quantity added, the details of the operation,
- (d) where the produce per maund of mhowra is less than 3.5 proof gallons per maund the details of the fermentation and distillation processes and results
- (e) where the loss by evaporation in any spirit vat or receptacle exceeded 75 per cent. per annum the details of the loss and of the quantities and strengths found in the vat or receptacle



In such case the Inspector should explain the excessive loss or low produce and should, when necessary, obtain in writing the explanation of the distillery manager which should be forwarded with the report.

14 When excessive losses in re-distillation are found to occur in any still, the worm of the latter should be examined for leakages. In such cases a close examination of the water in the condensing tub should disclose the fact that bubbles are rising to the surface, the results of the escape of spirit vapour from the worm.

15 The distillery and warehouse books and registers should be carefully examined twice in every quarter by the Superintendent of Salt and Excise in Sind. Each calculation of entry upon which the accuracy of the stock account or the duty charge may depend should be checked by him. Check weighments of material passed into the distillery shall be made by the distillery officer not less frequently than once a fortnight and note that this has been done made in the remarks column of "Register C". All the entries and calculations in the fermentation account affecting the spirit receivers and ten per cent of those affecting the presumed produce from attenuation should also be checked by him. A mark should be placed near each entry checked to indicate that it has been verified. The quantity and strength of spirit in stock at the Karachi and Sukkur Bonded Warehouses shall be checked at least once a month by the Huzur Deputy Collectors of Karachi and Sukkur, respectively, compared with the entries in the vat accounts and spirit stock accounts and any irregularities in the accounts or in the management of the warehouse brought to the notice of the Superintendent of Salt and Excise in Sind.

16 A visitor's book should be kept and produced on the arrival of an Inspecting Officer and his remarks therein should, if he so require, be copied and forwarded to the Superintendent of Salt and Excise in Sind.

17 Officers should themselves take all gauges and draw samples of all kinds required for the purpose of account survey or analysis, and they should not allow any sample to leave their hands until they have ascertained the gravity of strength as may be required.

18 Inspectors and Assistant Inspectors are required to ensure that correct strengths are in all cases ascertained and registered by them and, for this purpose, should see that the spirit to be sampled is thoroughly mixed.

19 In gauging spirit vats and receivers a perpendicular dip should be ensured by the employment of a guide consisting of two boards of equal size placed at least a foot apart and retained in that position by side supports. In the centre of each of these boards should be cut a hole for the passage of the gauging rod. These guides may either be fixed permanently to the vats or receivers or may be portable. In either case no dip should be taken without their assistance.

20. Every reasonable facility should be afforded to the licensee or the Manager for checking the gauges and strengths officially taken and

recorded and it is desirable that he should be satisfied of their accuracy, but the officer should not suffer any dictation as to the manner in which he shall perform his duty in taking the required accounts

21 No Saccharometers Hydrometers or Thermometers, except those supplied (officially) are to be used in the taking of official accounts

22 Official Hydrometers, Saccharometers, Thermometers, locks and keys should never be allowed to pass into the hands of non officials. If an Inspector or Assistant Inspector requires help in conveying these articles from one part of the distillery to another, he should employ one of the Excise guards for the purpose

23 When not in use the instruments locks and keys are to be kept in a strong box or cupboard in the distillery office this box or cupboard should be under revenue lock and should be so constructed that it cannot be opened by removing the bottom or other part when it is locked

24 The Superintendent of Salt and Excise in Sind should carefully compare once in each quarter his standard Saccharometer, Hydrometer and Thermometer with the instruments in use at the distillery

25 The Inspector should see that the rooms, vessels and utensils, which are required to be secure, are so constructed and provided with such fastenings that the interests of the revenue are not endangered and that the licensee conducts his operations in accordance with the regulations prescribed. Supervisors and Inspectors will be held responsible for the security of warehouses, and they should frequently examine the floors and ceilings and the fastenings of doors, windows, vessels and utensils. They should not permit any alterations of the premises or plant without the sanction of the Superintendent of Salt and Excise in Sind, provided that urgent repairs may be permitted by the Inspector on the written application of the licensee, particular care being taken that no risk to the revenue is involved and the circumstances being reported to the Superintendent of Salt and Excise in Sind at once. Officers should on no account secure the doors and leave any person in a warehouse. Every practicable opportunity should be taken to examine the plugs or keys and the construction of cocks, in order that any contrivance to defeat the security sought to be obtained by the Excise locks may be discovered. Officers should examine all the locks, and other utensils in the distillery.

of these vessels in the proper columns of the Survey Book. When any declaration of wash prepared or any notice to remove wash or spirit is received, the particulars are to be entered in the appropriate columns of the Survey Book. When any wash is removed to a still or when any spirit is removed from a receiver either to the spirit store or to a still, the condition of the still or receiver both before and after the operation is to be noted in the proper columns of the Survey Book. All entries in this book are to be made in strict chronological order. No lines or spaces in lines are to be left blank. Any spaces not required for entries are to be filled by horizontal dashes of the pen. The entry when completed is to be closed by the initials of the officer

26 Officers are particularly warned to take care that the tap-doors in the covers of receivers and spirit vats cannot be moved from their position while the fastenings are locked, so as to admit of pipes or syphons being introduced into the vessels, that the safe cannot be made to overflow so that spirit may be abstracted, that the working fastening on any cock does not admit of the plug being withdrawn through the collar, or even rused up on the nut and washer upon the smaller end of the plug being removed; that the close fastening in no instance admits of the cock being partially turned so as to permit any liquid to flow through, and that when any receiver or vat is locked no sugar or other obscuring matter can be introduced into the vessel.

Spirit vats and receivers should be frequently and closely examined externally in order that any attempt to obtain spirits therefrom by spilling or other illicit means may be frustrated.

27 When an electric lamp is used in a distillery or a spirit ware house it should not be switched on or off in the presence of spirit vapour or other inflammable gases.

28 Distillery officers are required to make themselves acquainted with the general working of the distillery particularly with a view to the discovery of any practice which may involve danger to human life, to the plant or the buildings.

29 The licensee's accounts showing the expenditure incurred by him in carrying out the contract should be checked by the Inspector once at least in each week.

30 The licensee shall keep an account of all material used in the manufacture of spirit in "Form A" appended. Before passing any material into the distillery or use in manufacture the distiller will enter the correct weight or quantity of such material in column 5 of Form A and take the signature of the distillery officer in column 7 against the entry.

31 No material, other than that sanctioned by the Commissioner in Sind shall be used in the manufacture of spirit.

Nothing shall be added to the spirit after distillation (except water for the purpose of reducing it to the prescribed issue strengths) without the sanction of the Commissioner in Sind.

Unless the Superintendent of Salt and Excise in Sind is satisfied, and certifies to that effect, in writing that the water intended for use in reduction is obtained from a source uncontaminated and free from the likelihood of contamination, such water, prior to use, shall be raised to a temperature of not less than 312° F and shall be kept at that temperature for at least ten minutes. No reduction by the addition of water shall be permitted over a greater range than 85 proof degrees.

32 The officer on duty should attend at the time specified in the notice for the removal of spirits from the receivers. He should carefully gauge and enter in the Survey Book (B) the depth of spirit in each receiver. The fastenings of the receivers should then be unlocked,

and the Manager should be requested to have the spirit in each vessel stirred and mixed. The officer should not lose sight of the trap-doors until he has taken a sample ascertained its temperature and indication, entered the account in his book, and re-locked the trap-doors.

33 When this is completed the officer should remove the locks upon the charging cock of the vat or still affected and upon the discharge cocks or pumps in the receivers. He should remain in the distillery until the receivers are empty, see the fastenings replaced and lock up the vessels and utensils which have been opened.

34 All foreshots and feints, which, because of undue contamination with copper or of any other defect require to be re-distilled, should be collected in a separate receiver. There is no objection to the accumulation in a receiver of such portions of several distillations, provided an account of the quantity and strength is taken at the end of each day, in order that an accurate account may be obtained and registered of the whole produce of each day; where it is practicable to ascertain the spirit produce of each still charge the quantity of foreshots and feints should also be ascertained and recorded.

### *Issues under Bond*

35 No spirit should be issued in bond without the permission of the Distillery Inspector to be granted on a written application (in Form 4) from the licensee. After such permission is granted the officer on duty should fill in columns 1—4 of the Issue Register (F). As each cask or drum is filled, the particulars for the cask or drum are to be entered in columns 5—12.

36 The officer on duty should then prepare in duplicate a permit in Form 5 and fill in the columns under the heading "Advised" on the reverse side of it, extracting the necessary particulars from the Issue Register (F). He should give one copy to the person in charge of the consignment of spirit to cover its transport and send the other by post the same day to the Inspector of the Bonded Warehouse.

37 Each cask or drum before being used in the distillery for the transport of spirits in bond to the warehouse should be examined by a distillery officer, who should gauge its capacity by means of the measures provided for the purpose and cause to be painted thereon—

- (1) The name of the distillery,
- (2) The serial number of the cask or drum,
- (3) The capacity of the cask or drum in gallons and drams,
- (4) The date of painting.

Each cask or drum so painted should be again gauged not less than once in every two months, or whenever it undergoes any repairs, by a distillery officer. If the capacity is found to be altered the necessary corrections should be painted on the cask or drum after deleting the old figures.

The Distillery Inspector is authorized to condemn all unserviceable and leaky casks or drums

38 A register of the issues and receipts of spirit by weightment should be kept in Form M in manuscript until printed forms are provided

Where gauging is made by weightment the licensee will provide the necessary scales and weights the correctness of which should be tested before each operation by the officer concerned who should note the fact in the weightment register and the following rules should be observed —

(i) Before any spirits are put into a drum or cask for removal the officer must ascertain the weight of the drum or cask and enter it with the mark and number of the drum or cask in the register

(ii) The weights of several drums or casks may be ascertained before any are filled but should such drums or casks not be filled before the close of the same day the weights must be again checked before filling

(iii) Whenever any spirits are put into a drum or cask the latter must be filled up at once and the gross weight and the hydrometer indication of the spirits immediately ascertained and entered in the register so that the contents of the casks may be calculated Care must be taken that the temperature of the spirits in the sample alters as little as possible before the indication is ascertained

(iv) Drums or casks whether empty or full must be weighed to a pound

—  
will then  
spirits  
rehouse  
When these tables do not apply reference should be made to the specific gravity (Table No 1) at the end of the book of tables used with Sykes hydrometers and against the hydrometer indication already ascertained will be found the specific gravity or more correct than the net the and

the quotient will be the contents of the drum or cask in gallons

(vi) In testing platform weighing machines the arm weights should be adjusted as accurately as possible against the standard dead weights placed upon the platform No machine in which the error amounts to or exceeds 0.5 per cent should be permitted to be used until it has been properly adjusted

39 Spirits should be drawn off into casks from the vats in the strong room under the supervision of the Inspector or Assistant Inspector who will then check their capacities with the cask register and permits and test the contents If the quantity is in order and the strength according to the standard prescribed the casks should be bunged and sealed and immediately passed out of the gate Spirits

issued under permit should leave the distillery at the same time as the permit and should be checked by the poon at the gate. All issues of spirits should stop at sunset.

Under the weightment system the ascertained capacity of the cask should be immediately stencilled or painted on the cask and should be compared by the Inspector or Assistant Inspector with the capacity as recorded in his register.

40 On receipt of a consignment of spirit at a warehouse the Inspector should fill in columns 1 to 8 of the Registers of spirits received under bond (N) copying the necessary particulars from the permit accompanying the spirit. Having examined the seals of the cask, he should ascertain and enter in the appropriate columns of the receipt register the quantity and strength in each cask. The proof gallons should be calculated for each cask and the deficiency or increase (proof gallons) in transit as the case may be, entered in the register.

When the spirits have been pumped into a vat the number of the vat and the date of pumping should be recorded.

41 The Warehouse Inspector should enter on the reverse side of the permit sent to him by post the particulars required under the heading 'Received', sign the certificate of receipt on the obverse side and return it to the Distillery Inspector for his record the permit received with the consignment of spirit being retained on the Bonded Warehouse records.

When no cask received shows loss in transit of more than the prescribed maximum percentage of free loss it will only be necessary to state on the receipt the numbers of the casks received, the total proof gallons advised and received and the total loss in transit. When any cask shows an excessive deficiency or an increase in transit, the full particulars for that cask as ascertained at the Warehouse are to be stated on the receipt.

Note.—A maximum allowance of one per cent in the case of journeys of two days and

42 Before plates are placed over spiles in casks for transit under bond the spiles should be sealed by the officer on duty. For this and every purpose sealing wax of good quality should be used and should be supplied by the contractor.

### *Issues to Shops*

43 Spirit shall be issued to licensed retail vendors from the warehouse at Kotri and the bonded warehouses at Karachi and Sukkur only. These warehouses will be open for business from 8 a.m. to 3 p.m. during the hot season (1st April to 31st October) and from 9 a.m. to 4 p.m. during the remainder of the year. Retail vendors requiring spirit will present the Receipt Permits received from the Treasury Officer to the warehouse officer, either personally or through an agent.

Such permits will be received daily up to 12 noon. If he finds them in order the warehouse officer will enter them at once in the issue register "G" the serial number in column 2 of which will show the order in which they were presented. Columns 3 to 7 should be filled in at the same time as columns 1 and 2. In columns 3 and 4 should be entered the number and date of permit, as given by the Treasury or Sub Treasury Officer at the time of receipt of the cost price and duty.

The permit (No. 6) as presented to the warehouse officer consists of two parts headed respectively "Pass" and "Receipt". When the casks have been filled and tested the warehouse officer should fill in all the particulars on the "Pass" and give it to the applicant to accompany the spirit.

He should then fill in columns 8 to 15 of the Issue Register. When all the casks contain spirits of the same strength the proof gallons may be calculated on the total bulk gallons issued.

The "Receipt" portion of the permit should be filed at the warehouse after the particulars required on its reverse have been entered.

44 If owing to a Licensee's cask being out of repair or not having been gauged and registered or any other cause spirits are refused to him in his turn, the cause of refusal should be endorsed by the officer on duty on the pass and also entered in the Issue Register.

45 Each cask before being used for the transport of spirit to shops should be examined by the officer on duty, who should gauge its capacity and cause to be painted on it—

- (1) Name of distillery,
- (2) Name of taluka,
- (3) Name of shop,
- (4) Serial number of cask,
- (5) Capacity in gallons and drams,
- (6) Date of painting.

46 The casks used for each shop should be registered separately and should not be transferred from one shop to another save under proper authority.

47 Freshly distilled spirit should not, as far as possible, be issued while spirit which has been standing for some time is in stock. The old liquor should be issued first. No spirit shall be issued the strength of

and the circumstances reported to the Superintendent of Distillery, Sind, with the explanation of the Warehouse Manager.

48 Spirit should be issued to Licensees in full gallons only and in quantities of 5, 15 or 50 gallons or multiples of these amounts. Not less than 5 gallons should be issued to any Licensee except in the case of speed spirit, the minimum quantity of which for issue should be one gallon. To shops at which the minimum stock to be maintained





and Excise in Sind will at least once in six months check the standard measures and the weighing machine

*Miscellaneous operations*

53 Water placed in empty spirit vats to abstract the alcohol which may have remained in the vat timbers may either be destroyed in the presence of the officer in charge or issued for re-distillation at the option of the Licensee. It may also be used in the reduction of spirit in another vat where the quantity of grog is not greater than one twentieth of the quantity to which it is to be added.

The quantity and strength of the grog should be ascertained in all cases and the necessary entries made in the Registers D and E.

54 The following instructions are issued with a view to obviate the occurrence of accidents at distilleries and warehouses —

- (a) No spirit should be stored in any spirit vat or other spirit receptacle for at least 4 days before such vat or receptacle is to be entered by any person.
- (b) Subsequent to the removal of the last spirit from the vat or other receptacle the latter should be half filled at least with water and should remain in that condition for at least 24 hours.
- (c) During the two days immediately preceding entry of the vat etc. by any person the discharge cock and the man door should continuously remain open.
- (d) On each of those days water should be discharged on the sides of the vessel either by means of a bucket or a hose care being taken that the sides top to bottom are washed in the process.
- (e) At all distilleries before any person enters a vat a safety electric lamp lighted should be suspended in the vat. When such lamps are provided at warehouses this procedure will be followed at such warehouses.
- (f) On the occasion on which a vat is entered after it has contained spirit only one person should enter the vat in the first instance and no others should follow until after an interval of at least three minutes.
- (g) No person should enter a vat unless another is stationed on top of the vat at the man door and the first person who enters a vat should be securely attached to a rope one end of which will be held by the person stationed on the top of the vat until it is ascertained there is no danger to the person in the vat when the rope may be removed.
- (h) All vats and other spirit vessels of an internal height of 5' 6" or over should be provided with a man hole at least 2½' in diameter or if rectangular at least 2½' × 2' and vats etc. of less internal height than 5' 6" should have man holes which will conveniently permit of ingress and egress. Man hole covers should project at least 1½' beyond the sides of the hole and should have fixed to their undersides a rim which should fit against the sides of the hole and keep the cover in position.

- (i) Before any person enters a vat or other spirit receptacle of 5'-6" internal height or over, a ladder which can be conveniently ascended and descended should be placed in the vat

*Records, Indents, Disposal of Obsolete Records, etc.*

55 In General Register K should be maintained records of the instruments, locks, gauging rods, registers, label books, dress, arms, ammunition, dead stock, casual leave of menial establishment, cash account, destruction or disposal of records, etc., a separate opening in the register being devoted to each heading. The records should show generally the date of receipt, date of issue for use and final disposal of the instruments, locks, rods, registers, labels, dress, etc.

56 In addition should be maintained (1) Inward and Outward Registers, (2) Service Stamp Register and (3) the following files; (a) Government Resolutions, (b) Standing Orders and Circulars from the Commissioner, and the Superintendent of Salt and Excise in Sind, (c) Pay Bills, (d) Correspondence, (e) Establishment, and (f) Accounts

57 The indent for standard forms should be sent on the due date to the Superintendent of Salt and Excise in Sind for inclusion in his indent. The Distillery registers, returns, notices, locks, label books, service stamps, etc., will be obtained on requisition from the Superintendent of Salt and Excise in Sind. In applying for these the unused stock in hand should always be stated

58 After the close of each year, the Inspector will divide the records and registers into—

- (a) papers to be permanently kept with him; and
- (b) papers to be destroyed

The registers and papers to be permanently kept at the distillery are—

- (1) Register K, (2) Inspection Book L, (3) Government Resolution, (4) Files of Standing Orders and Circulars, (5) Correspondence and (6) Inward and Outward registers

The registers to be temporarily kept at the distillery are—

Description of register	Period for which to be maintained after completion	
A Material Stock Account	..	5 years
B Survey Book	..	Do.
C Fermentation and Distillation Account	..	Do.
D Vat Account	..	Do.
E Spirit Stock Account	..	Do.
F Register of spirit issued under bond	.	Do.
G Do do to shops	..	Do.
H Register of dimensions, etc	..	Do.
I Register of capacities, etc	..	Do.
M Spirit Weighment Register	..	Do.
Pay Bills	..	30 years.



## REGISTRAR B

## Summary Book

[illegible]

## REGISTER C

## Fermentation and Distillation Register

## Distillery.

1		Date when set up or when spirit sent to still for rectification	
2		No. of wash back or receiver or vat	
3		Description	
4		Weight Gallons of single distilled spirit.	
5		Water gallons or strength of single distilled spirit	
6		Spent wash gallons or proof gallons of single distilled spirit.	
7		Total wash produced	
8		Initial	
9		On day	
10		On day	
11		On day	
12		When sent to still	
13		No. of degrees attenuated	
14		Presumed produce based on attenuation	
15		Date and hour when sent to still	
16		Still No.	
17		Vol. of wash backs sent to still	
18		Total material used in preparation of wash distilled	
19		Total presumed produce based on attenuation	
20		Receiver No.	
21		Bulk.	
22		Strength and Temperature	
23		Proof	
24		Gallons of proof spirit per Imperial Standard.	
25		Percentage by which actual produce is greater or less than the presumed produce	
26		Loss on rectification	
27		Gain on rectification	
28		Percentage of loss or gain on rectification	
29		Date removed to warehouse or for re-distillation	
30		Vat No. or still No. to which removed	
31		Vat Book page	
32		Stock Book page	
33		Remarks.	

## REGISTER D

## Vat Account

Vat No

Total Depth

Contents,

1	Date	2	Vat dip	3	Bulk Gallons.	4	Temperature.	5	Indication	6	Strength	7	Proof Gallons	Quantity received under bond or sent from		8	Proof Gals	9	Proof Gals.	10	No of receiver or Vat.	11	Water added Gallons	12	Proof Gals	13	Proof Gals	Decrease in Vat or in vessels or pumping from Rect ver (cols 23 to 25)		Found in Vats casks or other in Vat or in vessels or used in drumming (cols 23 to 25)		Deficiency Proof Gallons				14	Mending and reducing	15	Evaporation	16	Wasting	17	Other	18	Proof Gals.	19	Proof Gals.	20	Proof Gals	21	Date when racked	22	Bulk Gallons	23	Transferred to another Vat	24	For re-distillation	25	Sent under Bond	26	Issued for duty	27	Lead for Drumming	28	Register and Page	29	Remarks.
---	------	---	---------	---	---------------	---	--------------	---	------------	---	----------	---	---------------	---	--	---	------------	---	-------------	----	------------------------	----	---------------------	----	------------	----	------------	--	--	---	--	--------------------------	--	--	--	----	----------------------	----	-------------	----	---------	----	-------	----	-------------	----	-------------	----	------------	----	------------------	----	--------------	----	----------------------------	----	---------------------	----	-----------------	----	-----------------	----	-------------------	----	-------------------	----	----------

## REGISTER E.

## Distillery or Warehouse

## Spirit Stock Account of

On hand and received										Delivered and in hand																							
Date	Received									Date	Issues									Deficiencies allowed				Excess deficiencies charged with duty		Total	Closing balance	Remarks					
	From what vat or distillery	Register and page	From receiver or distillery	Transferred from another vat	Increase from		Backlog	Other	Excess deficiency in transit ordered to be charged with duty		Total	Destination or purpose	Transferred to another vat.	Issued for re-distillation	Sent under Bond	For duty	Used in drawings	Mixing and reducing	Preparation	Backlog.	Treasury.	Other	Transit.	Other									
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31			
	P	O	P	O	P	O	P	O	P	O	P	O	P	O	P	O	P	O	P	O	P	O	P	O	P	O	P	O	P	O	P	O	





## REGISTER II.

### REGISTER OF DIMENSIONS AND CAPACITIES OF WASH BACKS, RECEIVERS AND VATS

### Accounts of regauging.

## Part I

[illegible]

*Table of dimensions of  $N^0$*

## Part II

Depths	Area of an inch	Capacity in gallons

*Table of No*

## Part III.

[illegible]









## FORM No. 2.

## DISTILLER'S DECLARATION OF WASH MADE.

I hereby declare the undermentioned wash has been prepared this day in the \_\_\_\_\_ Distillery

Number of wash- back	Material used		Water Gallons	Spent wash Gallons	Total wash prepared Gallons	Remarks
	Description	Quantity Pungal Maunds				
1	2	3	4	5	6	7

Dated this \_\_\_\_\_ day of 192 \_\_\_\_\_

\_\_\_\_\_  
Distiller or Authorised Manager.

## FORM No 3.

## NOTICE TO REMOVE WASH OR SPIRITS.

I hereby give notice that I propose removing  $\frac{\text{wash}}{\text{spirits}}$  as follows :—

Date and hour of removal	Name and number of vessel from which to be removed.	Name and number of still or vat to be removed to	Remarks
1	2	3	4

(Four hours notice to be given in each case.)

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 192 \_\_\_\_\_

\_\_\_\_\_  
Distiller or Manager.

## FORM No 4

TO

THE DISTILLERY INSPECTOR, KOTRI

Dated

192 .

SIR,

Please issue permit for the transport of the undermentioned spirits under bond from the Kotri Distillery to the Bonded Warehouse at

Strength	Description and Quantity		Number of cask, barrels, kegs or copper vessels	Consignee
	Plain	Flavoured		
	Galls	Galls		
Overproof				The Bonded Warehouse Officer
Underproof				
25° U P				
40° U P				
Total				

We beg to remain,

Sir,

Your most obedient servants,

Agents to the Contract Distiller,

District

## FORM No 5

*Permit for the removal of spirits under bond*

No

of 192

Mr

is hereby permitted to remove

from the Distillery at

Gallons ( )

of spirit

U P

Gallons ( )

of spirit

U P

Destination

Taluka

Route

Time allowed for transit

Date

Distillery Inspector





FORM No. 8

Adverse

THE SUB TREASURY OFFICER

THE EXCISE INSPECTOR

Sir

I have the honour to advise you of my having this day received from \_\_\_\_\_ the sum of Rs \_\_\_\_\_ (in words) \_\_\_\_\_ as per Chuan No \_\_\_\_\_ into my treasury being the full head duty and cost price of \_\_\_\_\_ country spirit as per details given below to be removed from the \_\_\_\_\_ Distillery \_\_\_\_\_ bonded warehouses of \_\_\_\_\_ for sale under the license held by him to \_\_\_\_\_ spirits at \_\_\_\_\_ taluka \_\_\_\_\_ Dated \_\_\_\_\_ 19\_\_\_\_

I have etc  
Sub-Treasury Officer

100

Delta 7a

[illegible]

All three parts should be given the same number at the Sub-Treasury and the pass and receipt portions given to the applicant in separate envelopes.

FORM NO 6

Country Spurs Permit

026

25

**Stop-**

Isotonic Restrictor No

No sk	Reis tered of capa city of each cask	Spirit actually containe ed in each cask	They mea sured in a tion	It's mea sured in a tion	Initials of testing officer
----------	---	---	---	---	--------------------------------------

Passed at \_\_\_\_\_ M on the \_\_\_\_\_ 1902  
 \_\_\_\_\_ authorized to transport the above-named  
 pupils to the shop by the following route viz -

**It is yours shall be good until sunset of**

102

Dated \_\_\_\_\_ 1933

Distillery \_\_\_\_\_ Inure for  
Hooded Warehouse

FORM NO 6

**Abstract**

2

Received from \_\_\_\_\_ of \_\_\_\_\_

the story of the

1955-56

ma per Chalan No \_\_\_\_\_ paid into my treasury  
(in words) \_\_\_\_\_ being the still head duty and cost price of country  
spirits as per details given below to be removed from the  
bottles.

\_\_\_\_\_ for sale under the  
\_\_\_\_\_ at \_\_\_\_\_  
\_\_\_\_\_ bonded warehouse  
\_\_\_\_\_ License, did by him to sell spirits at  
\_\_\_\_\_ of \_\_\_\_\_ tanks  
\_\_\_\_\_ United \_\_\_\_\_ 192

**Sub-Treating Officer.**

**Deborah**

Strength	Quan- tity	Still head duty		Cost price	
		Rate per gallon	Amount	Rate per gallon	Amount
25° U P	Gals. dr	Rs	Rs a p	Rs	Rs a p
40° U P					
Total Rs					

(Reverse of Advice )		(Reverse of Pass )		(Reverse of Receipt )	
No	, dated	192	This pass has been compared with	Issue Register No	
Forwarded to the Huzar Deputy			the Licensee's account book		
Collector		Dated	192		The quantity of liquor entered in this receipt has been this day delivered to
The quantity of spirit entered in this					and
Advice was received and brought to			Inspector,		passed out of the <u>Distillery</u> <u>Bonded Warehouse</u>
account at the shop on			Taluka		
				Dated	192
Excise Inspector,					
Division					
					<u>Distillery</u> Inspector <u>Bonded Warehouse</u>

Procedure for  
payment of  
duty and cost  
price of  
country  
spirit

306 When a licensed vendor wishes to obtain liquor from a distillery or bonded warehouse he will fill in a challan (in Form D annexed) and pay the still head duty and the cost price at the rates sanctioned by Government at any Treasury or Sub Treasury. The Treasury or Sub Treasury Officer will then issue a permit in Distillery Form No 6 (paragraph 305 above). This form is in three parts (1) "Advice" (2) "Pass" and (3) "Receipt". The "Advice" will be forwarded by the Treasury or Sub Treasury Officer to the Excise Inspector of the Circle in which the shop to which the spirit is to be removed is situated. This "Advice" will subsequently be forwarded to the Huzur Deputy Collector by the Excise Inspector after he has compared it with the shop account book. The other parts headed "Pass" and "Receipt" will be handed over unseparated by the Treasury or Sub Treasury Officer to the licensee or his agent who will present them to the Distillery  
Warehouse Inspector. When the spirit is issued the latter will fill in the particulars in the "Pass" and hand it over to the licensee or his agent. The "Pass" must accompany the spirit in transit and be filed at the shop. When the Excise Inspector of the taluka next visits the shop he will compare the "Pass" with the account book and sign the endorsement on the reverse of the form. The Distillery  
Warehouse Inspector will fill in the particulars required on the reverse of the "Receipt" and record it in his office (Commr in Sind's No Exc 189, dated 13th October 1919)

2 A fee of 2 annas should be charged for each duplicate copy of receipt and permit for country liquor

(Commr in Sind's No E-449 dated 1st August 1913)

3 Each licensed vendor will submit by the third of each month a statement of liquor sold at his shop during the preceding month in Form H annexed (1) to the Mukhtarkar of his taluka for submission to the Collector and (2) to the Excise Inspector in whose charge his shop is situated

Procedure for  
keeping  
accounts of  
still head  
duty and  
cost price

306A Form H (annexed)—Return of liquor received into and sold at each shop during the month to be submitted by a licensed vendor to the Mukhtarkar of the taluka for submission by the latter to the Collector

2 The Treasury accounts in connection with the still head duty and cost price recovered from retail vendors should be kept in accordance with the following procedure

3 The whole of the charge paid by retail country liquor licensees for liquor purchased from the distillery or bonded warehouse should not be credited to "VI—Excise," but only the excise duty, the cost price of the liquor being

held at the credit of the distiller concerned, under the head "Miscellaneous Cash Remittances," until his accounts for the month are adjusted, which will generally be by the 15th of the following month, when the amount due to him may be repaid and debited to the same head of account

4 To enable the Accountant General to watch the adjustment of the credits and debits to the above head on this account, the aggregate payments into each Sub treasury and into the Huzur Treasury during the month under the head "Miscellaneous Cash Remittances" should be shown separately in an appendix to the Treasury account, and the total of the appendix must agree with the credit to "Miscellaneous Cash Remittances" in the body of the Treasury account

5 In cases of payment made to the distillery contractor against such credits, the bills submitted by him should be in the form given below. The first and second columns of the bill should of course agree with the similar particulars of the last previous bill, the third column with the debit to "Miscellaneous Cash Remittances" in the Treasury for the month —

Bill for the refund of the cost price of liquor supplied by \_\_\_\_\_ to retail vendors of the \_\_\_\_\_ District during the month of \_\_\_\_\_ 192

Name of Treasury at and the month in which price of liquor was received		Balance of price of liquor on account or previous months remaining unadjusted at the beginning of the month of account.	Price of liquor received during the month of account	Total amount of price of liquor for adjustment at the end of the month of account	Amount adjusted for the month of account	Balance remaining unadjusted at the close of the month of account.	Remarks.
Treasury	Month						
1	2	3	4	5	6	7	

Passed for Rs \_\_\_\_\_

Collector of \_\_\_\_\_

Certified that the amount drawn in this bill, on account of cost price of liquor issued from the distillery and paid to the contractor, is correct

Dated 192 .

Pay Rs. \_\_\_\_\_

Huzur Deputy Collector

Dated 192 .

Contents received Rs. \_\_\_\_\_

Treasury Officer, Distillery Contract

Dated the 192 .

(Commr in Smd's No C 338, dated 15th June 1911)

6 All collections remaining unpaid for three months should be transferred to the Revenue Deposit Register with a note of the number and date of the Treasury Receipt in the column "Nature of Deposit"

(Commr 'a No C 151, dated 4th March 1910)

## FORM D.

Rev. No. 541 (Dig.)  
(۵۴۱ ییگ - دیگ)  
BB2 (stereo)

Taluka \_\_\_\_\_

Cholan for payment of Duty, etc., on account of Spirits issued from the { Distillery at \_\_\_\_\_  
Bonded Warehouse at \_\_\_\_\_

No.

To

THE TREASURY OFFICER,  
SUB-TREASURY

Date \_\_\_\_\_ 19 \_\_\_\_

Sir,

Please receive as follows —

Rs	a.	p	
			Still head duty
			Cost price
			Total
			on
			25° U.P. Plain—Gallons
			25° U.P. Flavoured—Gallons
			40° U.P. Plain—Gallons
			40° U.P. Flavoured—Gallons

to be removed from the Distillery at \_\_\_\_\_ to my undermentioned licensed shops :—  
Bonded Warehouse

تعارف

منحنیان جاری کیل شراب بابت دیوتی وغیرہ برٹ لاء حالانکہ دستوری بالیدید ویتروہاٹوس

۱۹ تارنچ لیسر

خندمتر سٹریٹری آفسر حذالین

مذہب الیکٹری ہیتیں تفصل موجب ہتسا ولو:۔

۱۰ دگروون اندر ہروف حالص - گمال	{	باب	{	ہایون آنا رہما	ستل ہمد دیوتی
۱۰ دگروون اندر ہروف مصالحدار - "					
۴۰ دگروون اندر ہروف حالص - "					
۴۰ دگروون اندر ہروف مصالحدار - "					

دستوری ہاں ہنہی مسا نکاربل لیس وارن دکائن تی بیٹا اثر:۔  
ہاند ویتروہاٹوس

ادو شراب

Description and Quantity فیسرہ انداز		Still Head Duty ستل ہیڈ دیوٹی		Cost Price of Liqueur شراب جی فیسرہ	
25° U P ۱۰ ڈگریوں	40° U P ۴۰ ڈگریوں	25° U P ۱۰ ڈگریوں	40° U P ۴۰ ڈگریوں	25° U P ۱۰ ڈگریوں	40° U P ۴۰ ڈگریوں
Gals گالوں	Gals گالوں	Main خالص	Main خالص	Main خالص	Main خالص
Gals گالوں	Gals گالوں	Flavoured مٹا	Flavoured مٹا	Flavoured مٹا	Flavoured مٹا
Gals گالوں	Gals گالوں	Rs روپے	Rs روپے	Rs روپے	Rs روپے
Total مجموعہ					

Total Rs

حل و پیکر

Retail Vendor.









مارم جي

Rev 545 (Dig)

ر ٺهيو - ٺهيو ٺهيو

in the district of

during the month of

192

ضلع جي دوڪان

۱۹۲

ٺهيو

Mukhtariakar of the taluka and the <sup>Divisional</sup> Town Excise Inspector)

(هي رٽرن لسس بردار دڪاندار مختار ڪار تعلقي جي ڪي ۽

لسس بردار حوالو

BALANCE AT THE END OF THE MONTH								Average price charged per dram			Remarks
موجودات مهسي جي آخر ۾											
40° U P ۳۰ ڊگريون اندر ٻروڻ				25° U P ۲۵ ڊگريون اندر ٻروڻ				سراسري مسب ڊرل ٺي ڊرني وٺي			رمارڪ
Plain	Flavoured	Plain	Flavoured	Plain	Flavoured	Plain	Flavoured				
12	11	13	12	11	10	15	14				
Gls گھال	Gls گھال	Gls گھال	Gls گھال	Rs رپيا	a ٺ	p پا					

Signature of the Licensee لیس بردار جي مسیح

Form of bond prescribed for transport of country spirit 307 The Commissioner in Sind is pleased to order the adoption in Sind of the accompanying form of bond with sureties for the transport of country spirit from the distillery to the warehouse sanctioned by Government in their Resolution No 5989 of 27th June 1913, for use in the presidency proper —

(Commr's No Exc—202, dated 6th April 1914)

*Form of the Bond to be executed under the Bombay Abkari Act, 1878, by <sup>Mr</sup> Messrs before permission is granted to <sup>him</sup> ~~them~~ to transport country spirit from the distillery at in the district of to the bonded warehouse at in the district of without payment of duty*

(a) Principal  
(\*)  
(b) First  
surety  
(c) Second  
surety

Know all men by these presents that we (a) of and (b) of and (c) are held and firmly bound to the Secretary of State for India in Council in the sum of Rupees to be paid to the said Secretary of State for India in Council, his successors or assigns for which payment well and truly to be made we bind ourselves, our heirs, executors, administrators and representatives, jointly, and every two of us bind ourselves, our heirs, executors, administrators and representatives jointly, and each of us binds himself, his heirs executors administrators and representatives severally, firmly by these presents

Dated this day of 192

(d) Here enter the name or names of principal or principals

2 Whereas the above bounden (d) <sup>has</sup> ~~have~~ been licensed under section 14 of the Bombay Abkari Act, 1878, to manufacture country spirit at the Government Central Distillery at in the district of for supply to licensed retail vendors in the district of for a term of year(s) ending on the 31st day of March 192

(e) Here enter the name or names of principal or principals

And whereas the said (e) <sup>has</sup> ~~have~~ been permitted by the Secretary of State for India in Council to transport from time to time during the term of <sup>has</sup> ~~their~~ contract country spirit from the said distillery at in the district of to the bonded warehouse at in the district of without previous payment of duty,

And whereas the said above bounden (f) and the said (g) and (h) as his the said above bounden's sureties in that behalf have entered into the above bond in the penal sum of Rs conditional for the due performance by him, the said above bounden (i) of the conditions of this bond,

(f) Principal or principals  
(g) First surety,  
(h) Second surety  
(i) Principal (s)

Now the conditions of the above written bond are—

(1) that the said (j) or <sup>his</sup> ~~their~~ legal representatives shall not at any one time transport or have transported any quantity or quantities of spirits the duty on which at the rate of Rs per gallon shall exceed the said sum of Rs

(j) Here enter the name or names of principal or principals

(2) that the said (k) or <sup>his</sup> ~~their~~ legal representatives shall within the time mentioned

(k) Here enter the name or names of

spirits so transported on that occasion into the custody of the officer in charge of the said warehouse, or in default thereof shall, on demand, pay or cause to be paid to the said Secretary of State for India in Council duty at the above rate per gallon on all or any portion of the spirits then so transported which shall not be so delivered,

(3) that if the said (l) or <sup>his</sup> ~~their~~ legal representatives, shall well and truly keep and perform all the conditions hereinbefore recited then this bond shall be null and void after the expiry of the contract otherwise it shall remain in full force

(l) Here enter the name or names of principal or principals

In witness whereof the said (m) and the said (n) have hereunto set their hands this day of 192

(m) Principal (s)  
(n) First surety  
(o) Second surety

Signed by

(Signed)

in the presence of

## CHAPTER XX B

Rules for the  
export of  
spirit manu-  
factured in  
British India

308 Rules for the exportation of spirit manufactured in British India framed by the Commissioner of Customs, Salt and Excise, Bombay, under section 141 of the Sea Customs Act, 1878 —

No *SC* 1/6, dated Poona, 14th July 1915

In exercise of the power conferred by section 141 of the Sea Customs Act VIII of 1878, the Commissioner of Customs, Salt, Opium and Akbari, Bombay, is pleased to make the following rules prescribing the conditions on which spirit manufactured in British India may be removed from any licensed distillery for exportation without payment of Excise duty —

*Exportation of Spirit under Bond for Excise Duty*

1 No spirit on which the full duty has not been paid is to be allowed to leave a distillery, whether private licensed or public, unless the following marks are legibly painted or cut on each end of the cask containing the spirit, viz the name of the distillery, the known mark of the proprietor, and the quantity and strength of the spirit contained in the cask (the strength being ascertained by a hydrometer). For instance, the mark on a cask of Dhubah rum stand thus —



2 Spirit for exportation by sea may be removed without payment of duty, from a licensed distillery to the Custom House and from the Custom House on the person so removing them executing the bond required by section 144 of the Act for the payment of full duty in case of failure to export within four months or to satisfy the Chief Customs Officer that the spirit has been landed at some other port within British India not being a free port. The bond is taken by the Chief Officer of Customs.

3 A member of some established house of business at the port of exportation must be one of the parties bound, and the parties bound are jointly and severally answerable for any amount which may ultimately fall due under the bond.

4 The Chief Officer of Customs may refuse the security tendered without assigning any reason, except in the event of an appeal from his decision

Rules for the export of spirit under bond.

5 The distillery and apparatus are considered as pledged for any amount which may become due under the bond

6 On a bond being duly executed and its execution certified by the Chief Officer of Customs the Collector of Excise Revenue will grant a pass for the spirit bonded, without payment of the duty. Spirit on arrival in Bombay should be taken direct to the Customs Bonded Warehouse or such other place as the Collector of Customs may direct. If the exporter wishes to divert the spirit for local consumption he should apply to the Collector of Excise for the necessary permit and pay full duty before the spirit is removed from Customs charge

7 On the spirit being brought to the Custom House for exportation the exporter must declare in writing by what bond it is protected and produce the pass of the Collector of Excise Revenue and the distillery invoice. The spirit is then gauged for quantity, and proved to ascertain the strength by a Custom House Officer. If the quantity and strength so ascertained be the same as that marked on the casks (the casks being the same which were removed from the distillery) the spirit is allowed to pass for export by sea and the quantity is written off on the bond. If the quantity and strength be not the same as that marked on the casks duty is levied on the difference as provided by section 147 of the Act

8 When the entire bonded quantity is written off upon the bond the Chief Officer of Customs should cancel the bond

9 It is for the exporter to see that the exports made from time to time under the bond are properly written off or certified on the bond and he must testify, by his signature to the entries that the exports are correctly written off

10 If at the expiration of the period named in the bond and in section 141 of the Act the entire quantity of spirit covered by the bond has not been accounted for as required in the Act and written off as provided in the preceding clause, the Chief Officer of Customs will proceed to recover the duty due upon the quantity of spirit which may not have been so accounted for unless the currency of the bond shall have been renewed

11 Time-expired bonds may be renewed at the discretion of the Chief Officer of Customs for a further period not exceeding four months from the date of the expiration



Rules for the  
export of  
spirits under  
bond

of the first currency. On the expiration of the second currency the Chief Officer of Customs will proceed to adjust such time expired bonds and levy duty on the quantity of spirit unaccounted for.

12 If it appears at the time of clearing such spirit that a deficiency has taken place in the quantity or quality during storage the spirit shall, on the application of the importers, owners or agents be re-gauged and re-tested and the following allowances made —

For any time not exceeding 6 months	2½ per cent
Exceeding 6 months and not exceeding 9 months	5 "
Exceeding 9 months and not exceeding 12 months	7 "
Exceeding 12 months and not exceeding 18 months	9 "
Exceeding 18 months and not exceeding 24 months	11 "
Exceeding 24 months and not exceeding 30 months	15 "
Exceeding 30 months and not exceeding 36 months	20 "

13 A maximum allowance, according to the following scale is made on account of ullage and leakage on spirit removed under bond from a distillery in the interior, for exportation by sea, and on spirit imported from the Madras Presidency into Bombay —

For a distance not exceeding 100 miles	5 per cent
For a distance above 100 miles, but not exceeding 200 miles	7½ "
For all distance exceeding 200 miles	10 "

14 In the case of spirit exported under bond to another port within British India (not being a free port) in adjusting the bond an allowance for wastage and leakage during the sea voyage is made—for a voyage of one month at the rate of 2 per cent, and for any longer voyages at 3½ per cent.

15 Spirit for use as ship's store during the voyage may be shipped free of duty on vessels clearing to a foreign port. Passes for such spirit are, however, detained at the Custom House until the vessel for the use of which it is intended is actually under clearance when they are made over to the shipper's servants. Such shipment must be made under bonds to be cancelled on production of a certificate from the Preventive Officer on the ship that no portion of the spirits covered by the bond has been consumed in port. The bond is in the Form C prescribed by section 144 of the Act, *mutatis mutandis*.

16 Any duty recovered under Rules 7, 11 and 12 will be forwarded by the Assistant Collector of Customs to the Assistant Collector of Excise, Bombay, for credit to Government under the head "V—Excise" (Now VI Excise)

## CHAPTER XXI.

### SPECIAL PROVISIONS AS TO MHOWRA \* FLOWERS

309. No restrictions have been placed on the traffic in mahura flowers in any part of the Presidency of Bombay except in the districts and talukas mentioned below —

- (1) The whole of the district of Broach,
- (2) Do do Kaira
- (3) Do do Nasik except the talukas of Peint, the villages Ragatvihar, Gonduna, Chunchale, Pimpalgonde, Gohyambulpada, Karanj and Songir in the taluka of Kalvan
- (4) The whole of the Thana District
- (5) The talukas of Panwel (including Uran Petha), Karjat (including the Khalapur Petha) and Pen (including the Nagothna Petha) of the district of Kolaba, and
- (6) The talukas of Pardi, Bulsar and Chikhli of the district of Surat

(For detailed Government Notification see paragraph 38)

310. The restrictions on import, export, collection, transport, possession and sale of mahura flowers were first imposed in the whole of the district of Thana and in the three talukas mentioned above of the Kolaba District by the Bombay Act III of 1892, commonly known as the Mhowra Flowers Act (this Act has been incorporated in the Bombay Abkari Act V of 1905). The extent and object of the Mahura Flowers Act was to prevent the immoderate the illicit manufacture of these districts to an extent that produced a lamentable volume of crime and seriously affected the welfare of a large portion of the population of the said districts. In 1905 the provisions of the said Act III of 1892 were extended to the districts of Broach, Nasik (except the Peint Taluka) and to the talukas of Pardi, Bulsar and Chikhli of the Surat District by the Bombay Act III of 1905 as it was conclusively proved that

\* All sorts of ways of spelling Mahura are in vogue. The strictly correct transliteration is mahura, but the d being palatal is very frequently transliterated as 'R'. According to the Hunterian system the proper spelling would be as above, but we may in deference to past usage write mahura. This is almost correct and better than the common forms Mowra, Mhowra, Mhowa and all sorts of other variations which we sometimes see

(Commr of Excise No. 923, dated 25th March 1919)

Restrictions  
on mahura  
flowers

very large amounts of mahura flowers which were imported into these tracts were used there for illicit distillation

In 1917 the Kaira District was also brought within the operation of the special provisions of section 18-B relating to mahura flowers, as illicit distillation was prevalent in the district to an extent which was out of proportion to the area and population and the measures taken to cope with the evil had proved unavailing. There were, moreover, good reasons for believing that the habitual contravention of the excise law was closely connected with the persistence of crimes of violence for which the district had a bad reputation

Officers in  
vested with  
powers to  
issue permits  
for transport,  
etc of ma-  
hura flowers

311. The following officers have been invested with powers of issuing permits and passes under section 18 B of the Bombay Akkan Act, 1878, for the possession transport etc, of mahura flowers exceeding in weight four seers, within the prescribed area —

- (1) Assistant and Deputy Collectors in the districts of Kaira, Broach, Surat, Nasik, Thana and Kolaba
- (2) Superintendents of Salt and Excise in the districts of Kaira, Broach, Surat, Nasik, Thana and Kolaba
- (3) Mamlatdars and Mahalkarnis in the districts of Kaira, Broach, Surat, Nasik, Thana and Kolaba
- (4) Distillery supervisors
- (5) Sarkarkun of Broach

(Vide Government Notification printed in paragraph 10)

The forms of permits and license prescribed by Government will be found in paragraph 51

Stations  
from to or  
through  
which  
mahura  
flowers  
should not  
be booked  
without a  
pass.

312 Government have directed that attention of Agents and Managers of Railway Companies should be invited to the rule which prescribes that mahura flowers must not be hooled to stations which are situated within the prescribed area or which cannot be reached without passing through a portion of that area unless a transport pass in Form I prescribed in Government Notification No 1985 B, dated 16th March 1893, is produced

(See G R, R D, No 1985, dated 16th March 1893, and G R, P W D (Ry), No 1208, dated 5th June 1893, vide G M No 4388, dated 17th idem)

313 The stations on the B B A C I Railway from, to or through which mahura flowers should not

be booked without the production of permits are as follows —

Restrictions  
on mahura  
flowers

*Broach District*

*Surat District*

1 Panoli	1 Daman Road
2 Ankleshvar	2 Udwarda
3 Broach	3 Pardi
4 Chamargaon	4 Bulsar
5 Palej	5 Dungri

(Vide letter No 1826, dated 30th March 1906, from the Commr of C, S, O and Abkari to the General Traffic Manager, B B & C I Ry, ns amended by letter No 2380, dated 26th April 1906)

*Kaira District*

Vasad	Bhalaj
Navh	Umreth
Anand	Dakor
Boriavi	Thasra
Utarsanda	Angadi
Nadiad	Sevalia
Mehemadabad and Kaira Road	Karansad
Vina	Kathlal
Mahudha.	Dasalwada
Vadthal	Kapadwanj

(Vide Commr's letters CR No 284 dated the 23rd June 1917, to the General Traffic Manager, B B & C I Railway and to the Manager Gujarat Railways)

314 Sub-section (3) section 18A (now 18B) of the Pro of Ablari Act provides for the mahura vacation of the period of two months from the 10th February to 15th April in each year, but as the past record regarding mahura flowers vacation allowed in the Thana and Kolaba Districts has shown that the mahura season usually terminates on the 15th May Govern ment considered it desirable to extend the period of vacation permanently up to that date in the areas specified below —

Pro of  
mahura vaca  
tion extended  
permanently  
to 15th May  
in certain  
areas

- The whole of the district of Thana
- The whole of the Karjat Taluka including the Khatapur Petha in the district of Kolaba, and
- The whole of the talukas of Dindori Kalvan Baglan in the district of Nasik

(Vide G N No 2818, dated 20th March 1906, see paragraph 39 *supra*)

Period of  
mahura vaca-  
tion in Kaira  
District

315. Under the proviso added to section 18-B by Bom-  
bay Act III of 1917 the period of mahura vacation in the  
district of Kaira has been fixed at five months from 16th  
February to the 15th July in each year.

Object of  
mahura  
vacation

316. The object of the vacation is to leave the people  
at liberty, especially the members of the wild tribes and  
poorer classes who are in the habit of collecting and disposing  
of mahura flowers as a means of livelihood, to collect and dry  
the flowers and to sell them to the village Baniyas and to  
enable the latter to resell their stocks to wholesale dealers  
without restrictions.

Mahura trees  
to be preserv-  
ed in the  
Panch Mahals.

317. Government have directed that mahura trees  
should be preserved in the Panch Mahals District.

(Vide G R, R.D., No. 11659, dated 15th December 1911)

## CHAPTER XXII.

### TODDY.

Toddy  
defined

318. "Toddy" as defined in section 3, clause 6 of the  
Bombay Abkari Act, 1878, means juice drawn from a coconut,  
brab, date or any kind of palm tree, whether in its fermented  
or unfermented state

Kinds of trees  
tapped and  
toddy yield-  
ing seasons

319. The trees from which toddy is generally drawn in  
the Presidency of Bombay are the coconut, brab, date and  
sago palm or *bhairli mad tree*. Coconut palms produce  
toddy all the year round, but during the rainy season the  
produce is poor and scanty. Brab trees are of two species.  
One is considered as the male kind and is called by the name  
*lendi*. The other is considered as the female kind and is  
named *pendi*. Both of these kinds yield toddy, the usual  
seasons being from October to January and March to the end  
of May. In the first season the yield is less while in the  
second season it is more. Generally brab trees produce no  
toddy during the rains. Date palms give a limited supply  
during the months of November and December and an abund-  
ant supply in March, April and May, but are barren during  
the rest of the year. Sago palm which grows wild in the  
jungles is generally tapped in the hot season.

Average yield  
of toddy per  
tree

and brab palms  
yield  
age of  
the tree, its position, the soil in which it is grown and on the  
care bestowed on it and varies considerably at different  
places from 100 to 30 gallons (vide proceedings of the Mhowra  
Flowers Bill, 1892, B G G, Part V, page 337). But the average  
production is said to be about 18 gallons (vide paragraph  
146 of the Indian Excise Committee's Report, 1905-1906).

321 The toddy produce of all kinds of trees mentioned above is drunk in the raw state. Cocoanut toddy is drunk in the City of Bombay and the districts of Thana Kolaba, Ratnagiri and Kanara. Brab toddy is drunk in Bombay and in the Broach, Phana and Kolaba Districts. Date toddy is the favourite drink at all places where it is procurable. Consumption of toddy is entirely a matter of habit. While toddy is largely used in the Surat District and in some talukas of the Thana District, little is drunk in Broach, Ahmedabad and in Kaira Districts. Again in the Deccan and Southern Maratba Country much toddy is drunk in Dharwar, Belgaum, Bijapur, Sholapur and Poona, while very little is consumed in Satara, Ahmednagar and Khandesh.

Consumption  
of toddy

322 It is generally believed that freshly drawn toddy has no intoxicating property. Such would no doubt be the case if the juice were drawn early in the morning into perfectly clean vessels. But it is nowhere the custom to adopt this course except in cases in which sweet toddy (*nira*) is specially ordered. The pot into which the juice falls is always replaced on the tree after being emptied. The pot is thus almost invariably coated with old ferment and the fermentation at once extends to the juice which drops into the pot. The rate of progress of fermentation varies with the kind of palm.

Alcoholic  
strength of  
raw toddy

The experiments made by the Chemical Analyst to the Government of Bombay have shown that toddy begins to ferment at once. Toddy drawn from a cocoanut palm is, two hours after removal from the tree as strong as the average German Beers (4.5 per cent. of proof spirit) four hours after removal from the tree it is stronger than London Porter (7.34 per cent. of proof spirit) and in twenty four hours it becomes almost as strong as the strongest malt liquor imported (15.2 per cent. proof spirit). Date palm toddy four hours after removal from the tree is as strong as the lighter German Beers (4 per cent. of proof spirit) and twenty four hours after removal it is as strong as London Porter (7.34 per cent. of proof spirit). (*See Proceedings of the Whowra Flowers Bill of 1892, BGG, Part V page 89*)

323 In the Island of Bombay the toddy trees standing on the following plot of ground have been exempted by Government from taxation but in other respects the trees are liable to all the restrictions contemplated by the Bombay Abkari Act, 1878 —

Toddy trees  
standing on  
certain plot of  
ground in the  
Island of  
Bombay ex-  
empted from  
tree tax.

Nos 566 and 567 in the compound of the Chapel in Nesbit Lane Breulla

(Vide G R, R D, No 3451, dated the 16th June 1881)

Toddy year

324. Under the orders contained in Government Resolution, Revenue Department, No 797, dated the 4th February 1903, all licenses for the tapping of trees and selling of toddy (toddy shops, tree-foot booths, domestic consumption, toddy hawking and tapping licenses) are granted for the Revenue year (August to July) in all the districts in the Presidency proper except in the city of Bombay, in the Ratnagiri District and the coast talukas of the Kanara District (the Commissioner of Abkari's No 718, dated the 9th February 1903) In the latter mentioned two districts all toddy licenses are issued for the financial year, 1st April to 31st March (*Vide* the Commissioner of Abkari's Nos 720 and 721, dated the 9th February 1903, to the Collectors of Ratnagiri and Kanara respectively) In the Town and Island of Bombay the tapping and tree foot booth licenses are granted for the Revenue year and toddy shops and toddy hawking licenses for the financial year

## CHAPTER XXIII

### IMPORT, EXPORT AND TRANSPORT

Import of  
vinegar need  
not be res-  
tricted (sec-  
tion 9)

325. Government have ruled that although there can be little doubt that country vinegar, which invariably contains more or less alcohol, is technically spirit under the definition in section 3 (7) of the Abkari Act, it is neither necessary nor expedient to adopt with respect to it the precautions observed in the case of liquors ordinarily used as beverages The fact, that toddy containing the same amount of alcohol is not dearer than vinegar, makes it improbable in the highest degree that anyone would either import or purchase after importation vinegar with the object of distilling inferior spirit from it

The risk of loss to the revenue from vinegar being drunk  
is no such evidence On the other hand, it is highly undesirable to interfere unnecessarily with the trade in vinegar for legitimate uses

For these reasons it is unnecessary to test consignments of vinegar imported into Bombay by sea or by rail for alcohol by the distillation process, and it is sufficient to examine them by test, smell and by watching the action of the liquid on an alkali If it is established by these tests that the liquid is undoubtedly vinegar, it should be passed as such without further exceptional treatment under the Abkari Act

(G R, R.D, No 9127, dated 19th Nov 1892)

326. Government have in their Notification No 3968, dated the 27th July 1922 (transcribed in paragraph 30 *supra*), exempted from duty toddy when transported under a pass from one part to another of certain Native States, through the intervening British territory

Transit of toddy under a pass from one part to another of certain Indian States through the British Territory

327. Government Notification prescribing the maximum quantity of toddy which may be transported, imported and exported without a permit, within, into and from the Presidency of Bombay will be found in paragraph 28 *supra*

Maximum quantity of toddy which may be transported without a permit.

328. Government have directed that due facilities should be afforded to licensed dealers in and consumers of toddy in the matter of obtaining transport permits and that it is unnecessary to insist on written applications being made by persons requiring transport permits for raw toddy to the officers authorized to issue such permits and that it will suffice if permits covering the transport of raw toddy are issued on verbal applications. All such applications and their disposal should be registered in books to be kept for the purpose by the officers to whom the duty of issuing permits is entrusted.

Permits and special passes, under sections 13 and 17 to be granted on verbal applications

(*vide* G R., R D., No 9289, dated 31st December 1890, and No 4512, dated 3rd July 1891)

## CHAPTER XXIV.

### MANUFACTURE, TAPPING LICENSES

329. The expression "to tap" has been defined by Bombay Act XII of 1912 in order to prevent any one from even preparing any part of a tree for the purpose of drawing toddy for such Bombay subject

Changes made in the Act by Bombay Act XII of 1912 and their object

by the amended Act was the insertion of words "or licensed to be tapped" in section 20 of the Act. This latter provision enabled Government to levy duty on trees for the whole period for which they are licensed to be tapped whether the trees are actually tapped for the whole period or not

330. The licenses for tapping of palm trees and drawing of toddy therefrom issued in the Presidency proper are as follows—

Tapping License, granted in the Presidency

(1) License to tap and draw toddy from palm trees proper

for supply to licensed shopkeepers  
Likkers



(2) License to tap and draw toddy for domestic consumption from not more than 5 coconut or brab trees or 10 date trees

(3) License to tap and draw toddy from palm trees free of tree tax, for domestic consumption in the Panch Mahals

(4) License to tap and draw toddy from palm trees in the Salsette Taluka of the Thana District for the supply of Toddy shops in the Town and Island of Bombay

(5) License to tap and draw toddy from palm trees for sale at tree foot booths only

Domestic  
Consumption  
Licenses.

331. Government have directed that Domestic Consumption Licenses, which conduce to the supply of toddy in a state in which fermentation is not far advanced, may be granted more freely than heretofore to owners of trees in all districts on payment of tree tax only. It should be understood that the proximity of a shop is not a valid reason for refusing a consumption license, and that there is no necessity whatever to restrict the grant of these licenses to persons who consider themselves too respectable to go to a shop. The limitations which it is necessary to observe are that the licensee has a sufficient number of dependents to consume the produce so that the license may not be used as a cover for illicit sales, and that, unless the Collector or Sub-Divisional Officer (now Superintendent of Salt and Excise) specially relaxes the restriction, all the trees under a license shall stand in one and the same survey number. This restriction is necessary in order to prevent illicit tapping under cover of the domestic consumption license.

(*Vide* G R, R D, No 4576, dated 11th May 1909)

Toddy  
arrangements  
in the Kaira  
District

332 In the Kaira District permission has been granted to the inhabitants of the marginally noted villages to tap a limited number of trees for domestic consumption only on payment of a tree tax of annas 8 per tree per annum only. By G R, R D, No 6739 dated the 26th September 1902 the Commissioner of Abkan has been authorized to grant similar permission in any other part of the Kaira District on condition that a tree tax of annas 8 per tree be levied. No booths are to be granted. If shops are set up for the sale of toddy a license fee of Rs 10 a year is required.

(*Vide* G R, R D, No 6209 dated 31st August 1886, and No 6739 dated 26th September 1902)

333 The tapping of toddy trees and consumption of toddy are brought under control in the Panch Mahals, the orders of Government in this respect being as follows — Toddy arrangements in the Panch Mahals

- (1) One tree for every two toddy drinkers to be allowed free of tree tax and without license fee for each household for domestic consumption
- (2) A tree tax of annas 4 per tree tapped for sale to be levied
- (3) Tree foot booth licenses to be granted at Re 1
- (4) No shop licenses to be issued
- (5) Preventive staff to be entertained for the toddy season only which in the Panch Mahals lasts from March to June—
  - (a) to prevent the tapping of trees in excess of the licensed number,
  - (b) to prevent the sale of toddy,
  - (c) to challenge and restrict free licenses,
  - (d) to recommend tree foot booths where needed

(Vide G R, R D, No 902 dated 1st February 1911)

Note—The Government of India have remitted the fees chargeable under the Court Fees Act 1870 on applications for the grant of licenses to tap toddy trees for domestic consumption in the Panch Mahals District.

(Vide G R, R D, No 6200 dated 6th July 1914)

334. The Kaliparaj occupants, inhabiting the south-east tracts of the Surat District have been granted the concession of tapping toddy trees on their own land on payment of a nominal fee, because it is considered that in these malarious tracts a certain amount of stimulating drink is necessary for the preservation of health and that it is desirable that the Kaliparaj tribes who are habituated to drink toddy fresh or fermented and to whom even a low price is prohibitive should be permitted to obtain a bare sufficiency of toddy for their own consumption at a nominal cost Special concession to the Kaliparaj tribes in Surat District

335. In granting the concession Government directed that care should be taken that the people to whom this concession is made actually consume the toddy and do not sell it, and that it is not appropriated by their creditors. The concession should be regulated by the following rules — Kaliparaj rules

- 1 Tapping licenses for date trees at the nominal rate of two annas\* per tree may be granted in the talukas of

\*It was decided in Government Resolution No 4398, dated 23rd June 1900 that the friction between Kaliparaj and other tree owners should be abolished gradually by levelling up the tree tax. The Kaliparaj rate has accordingly been gradually raised to be 1-4-0 in Pardi, 1-1 in Chalkhi, 1-4-0 in Lular Lot and 1-8-0 in Belkar West but Government have in their Resolution No. 4576, dated 11th May 1909 directed that the tax should remain fixed at these rates until further orders.



335. These Kaliparaj tribes are not to be given licenses in the regular form because in that case it would be necessary under section 31 of the Act to require each licensee to execute a counterpart agreement on a stamped paper and the cost of the stamp would make the concession to the Kaliparaj almost nugatory. The Commissioner of Customs, Salt, Opium and Ahkari, therefore, directed that simple passes in the Form prescribed by him may be issued, allowing the holders to draw juice from certain specified trees for their domestic use. These passes should be revokable at any time before the end of the year at the pleasure of the Collector.

Licenses to be issued to the Kaliparaj tribes

(Vide the Commr's letter No 5401, dated 1st August 1885, to the Collector of Surat)

337. There is no objection to grant to a person the trees licensed to be tapped by whom have been exhausted a fresh license during the same year for other trees on payment of tree tax at the prescribed rate provided that the number of such licenses to be granted in one year is limited to two and that the second one is not given until after the lapse of three months from the issue of the first. There is also no objection to the concession being extended to *bond fide* landholders and Halis in Inam Villages.

Fresh licenses may be issued to the Kaliparaj tribes, on payment of tree tax

(Vide the Commr of Ahkari's Nos 835 and 940, dated respectively the 12th and 18th February 1886, to the Collector of Surat)

338. The concession granted by G.R. R.D. No 973 dated the 5th February 1886, namely of levying a lower rate of duty (tree tax) with a view to encourage the manufacture of vinegar in the Surat District having been abused by the persons concerned has been withdrawn and the grant of licenses for such manufacture (regulated by the Commissioner's Order No 4762, dated the 12th September 1891) has been discontinued under the orders of Government in the Revenue Department, No 3271, dated the 3rd April 1912.

Licenses granted in Surat for the manufacture of vinegar discontinued

339. Government have ordered that the tapping licensees should mark the trees themselves and the Excise staff should see that the work is properly carried out. The Revenue staff should be relieved of the duty of marking the trees and the remuneration they now get for the purpose should be discontinued. This change should apply to all districts and it should be brought into force from 1st April 1922.

Orders regarding marking of toddy trees

(G.R., R.D., No 1291 C, dated the 8th March 1922)

340. The manufacture of *gul* in the Presidency proper from the juice of toddy trees is regulated in accordance with the rules and the license form published in Government

Manufacture of Gul from toddy

Notification, Revenue Department, No 1009 O, dated the 10th March 1923 (see paragraph 50 *supra*) The Commissioner's Notification No 171 2, dated the 18th November 1920, on this subject has been cancelled by his Notification of the 3rd April 1923

2 Government have approved of the following scale of expenditure on account of each factory —

	Rs
1 Sub Inspector	85 per cent per
Conveyance allowance for the Sub	mensum
Inspector	10
Hire of tent	25
2 Peons at Rs 20 each	40
Hutting charges for the peons	10
Contingencies and travelling allow	
ance	30
	<hr/> 200 <hr/>

3 Government have directed that pending further orders half of this expenditure will be borne by Government. If the factories are in the same taluka and not far from one another the Sub Inspector should look after them with two peons attached to each factory. The pay of the Sub-Inspector in charge will be Rs 70—5/2—100. The establishment will be entertained only for the working season i.e. for 7 months from 1st November. The conveyance and travelling allowances should be granted only if there is more than one factory and the staff has to cover considerable areas.

4 As Government have to bear half the cost of the excise staff maintained at each factory no factory should be opened without their sanction. In applying for this sanction the Commissioner should indicate the source from which the expenditure can be met.

5 The tapping of trees for toddy shops or booths should not be allowed within a radius of two miles from a *gul* factory. All toddy shops and booths should be prohibited within the same area.

6 The Excise Officer in charge of the factory should maintain an account of all toddy brought into the factory by each licensee and of the *gul* manufactured therefrom.

(Vide G R, R D, No 1009 O dated the 10th March 1923)

## CHAPTER XXV

## SALE

341 The privilege of selling raw toddy is granted in the Presidency proper under the 'Separate licensing system' The system under which the privilege of sale is granted

342 Under the separate licensing system three kinds of licenses are allowed — kinds of licenses issued under the separate licensing system

(a) Shop licenses

(b) Tree foot booth licenses and

(c) Toddy hawking licenses

Licenses of the first two kinds are granted in most of the districts while those of the third kind are granted in Bombay Surat and some other large towns only

## SEPARATE LICENSING SYSTEM

*Town and Island of Bombay*

343 The toddy shop licenses issued in Bombay are divided into two classes namely privileged and non privileged under the same orders and in accordance with the same principles as have been explained in the case of foreign liquor on licenses issued in Bombay (*vide* paragraph 186 *supra*) The privileged class of licenses are renewed to the existing holders thereof at an average fee based on the auction bids of the neighbouring non privileged shops while the non privileged class of licenses are disposed of by auction on the expiration of the term for which they are granted Classes of toddy shop licenses issued in Bombay and the manner of their disposal

344 The shop keepers may or may not tap any trees for themselves They may obtain their supplies of toddy from any tapper who has taken out a license for the supply of toddy to shop keepers and toddy hawkers Shop keepers are not required to tap trees on their own account

345 Government have directed that Tree foot booth licenses should be disposed of by auction upset prices should be fixed for each booth at the discretion of the Collector and Disposal of Tree foot booth licenses

(*vide* G R R D No 1291 C, dated 8th March 1922)

The maximum number of these licenses is fixed at 100 (*vide* G R, R D, No 3498 dated 28th June 1887 and paragraph 2 of the Commissioner's No 2993—31 Confil dated 4th June 1887) A tree foot booth keeper must tap trees on his own account and must not sell toddy except at the foot of the tree specified in his license

346 The toddy hawking licenses are annual and are granted to applicants approved by the Collector on payment of a fee of Rs 10 per annum The maximum number of Toddy hawk licenses

these licenses is fixed at 50 (*vide* G R, R.D, No 3144, dated the 29th April 1886) Each of these licenses is supplied with a badge marked "Licensed Toddy Hawler No" and he is required under the terms of his license to always carry with him that badge and his license while hawking toddy A deposit of Rs 5 is taken from each hawker for the due return of the badge on the expiration of the term of the license

### Mofussil

Disposal of  
toddy shop  
licenses in  
the mofussil  
except in  
the districts  
of Kaira  
Panch Mahals  
and a part of  
the Surat  
District

347. Except in the districts of Kaira Panch Mahals, and a part of the Surat District toddy shops are disposed of under a system of unrestricted auction The shop keepers make who get tapping licenses d on payment of tree- the sale of toddy at shops As regards toddy arrangements in Kaira and the Panch Mahals please see paragraphs 332 and 333 above

System in  
force in  
Surat City  
and talukas  
of Olpad and  
Chorasi

348 The system of granting shop licenses in the Surat District is practically the same as that described above with this difference that in the talukas of Olpad and Chorasi including the city of Surat shops are disposed of by the tender system' under which the Collector has to fix a maximum and minimum number of trees for each shop and to receive tenders only between these limits The minimum number is to be the average number of trees tapped during the last three years and the maximum number is to be fixed by the Collector in each case In the event of unexpected increase in demand or an unexpected decrease in the yield of trees due to seasonal conditions the Collector has been authorized by Government to increase the maximum fixed by him The maximum tender rate is fixed for each shop or group of shops similarly situated and offers below such rate are rejected The minimum rate is based on the experience of the last three years (*Vide* G R, R.D No 8153 dated the 16th June 1923) There is no tender fee nor a maximum selling price for retail sale

Time limit  
for destruction  
of toddy  
cancelled

349 Government have, in their Resolution in the Revenue Department No 9300 dated 1st February 1924 cancelled the orders issued in G R, R.D, No 1627, dated 16th June 1921 regarding destruction of stale toddy remaining unsold in toddy shops

Object in  
granting tree  
foot booth  
licenses

350 The tree foot booth licenses are granted for the express purpose of affording a ready supply of freshly drawn toddy in which fermentation has advanced comparatively little and which is therefore of low intoxicating strength In order that these licensees may not compete with shops which have to bear higher charges they are restricted to the tapping of not more than 50 trees Government have ordered

that these licenses should be sold by auction. Upset price should be fixed for each booth at the discretion of the Collector and maximum selling price should be abolished.

(G R, R D, No 1291 C, dated 8th March 1922)

351. Government have directed that with a view to encourage the drinking of unfermented toddy the Toddy hawker's licenses should be granted more freely than hitherto, but in order that the justification for the grant of these licenses, namely, that the toddy should be fresh drawn, may so far as possible be realized, they should be given only when a valid demand for them arises, and only in towns of some size, say, of 20,000 or more inhabitants, the conditions should require that the toddy shall be drawn by the hawker himself or his authorized agent or bought fresh from a tree foot booth, not from a shop, and that it shall not be hawked more than 14 hours after it has been drawn. The hawker who taps for himself should not be licensed to tap more than 25 trees, as any larger number would be more than could be managed properly by one man who tapped and travelled about the city to sell the produce within 12 hours after extraction. The fee for a hawking license should be fixed at Rs 10.

(I'de G R, R D, No 4576, dated 11th May 1909)

It has been decided to give hawking licenses in the following towns in addition to the cities of Ahmedabad and Surat —

Broach	Ahmednagar
Hubli	Gadag
Barsi	Bijapur
Poona	Satara
Bandra	Sholapur
Belgaum	Dharwar
Pandharpur	

(I'de G R, R D, No 6180, dated 5th July 1909 and the Commr's No 1618—18 dated 12th February 1919)

352. Government have under section 17 of the Bombay Abkari Act 1878 prescribed a certain maximum quantity of toddy which may be sold by retail at one and the same time and to one and the same person in the aggregate on any one day without a permit in different areas in the Bombay Presidency specified in their Notification transcribed in paragraph 37 *supra*.

Maximum quantity of toddy which may be sold to any one person on any one day without a permit.

Note.—Rules regulating the grant of special orders for the occasional sale of toddy in quantities exceeding those permitted in the Notification referred to in the above paragraph will be found in paragraph 80.





than eight consecutive days and shall then allow the tree an entire rest for an interval of eight consecutive days before again attempting to draw toddy from it.

(6) That in the event of any breach of condition (4) or (5) by the renter or by any other person on his behalf, the Collector shall be at liberty to withdraw at once the privilege of drawing toddy from the trees in respect of which such breach has been committed and no compensation shall be given in such cases.

(7) Should more than 5 per cent of the date trees tapped by the renter wither or die whilst being tapped or within a period of three months after the date on which the renter's privilege expires, whether such tree or trees wither or die from natural cause or otherwise, he shall pay to the Collector for each such tree over and above the said limit of 5 per cent such sum of money as the Collector may demand, but which shall not be less than the amount of tree tax at the time in force in the renter's district on each date tree, nor more than the equivalent of tree tax for two years.

(8) The renter shall deposit with the Collector a sum of money equal to 5 per cent of the value of the trees rented by him, as estimated at the rate of Rs. 10 per tree, and from this amount the Collector shall be at liberty under the preceding rule to deduct the value of the trees in excess of 5 per cent that may wither or die.

the privilege is granted are not infringed in any way

(Vide G R, R D, No. 8360, dated 30th July 1923)

354. The Mahars of Pimpri in the Haver District are not to be exempted from the paym

Mahars should be required to pay in future for the time being in force. The case of the J and other villages in the Bubar Taluka, who do the trees growing on their service lands for the not for sale, may be similarly treated.

There must be a large number of cases in the Presidency in which persons holding lands able to tap toddy producing trees grow on lands without license or payment of fee; the enactment of the Bombay Abkari Act, 1923 is highly desirable that all these cases should be



358 In the Surat and Thana districts the tree tax (*bud dene*) on palm trees in occupied holdings should be remitted. Trees in unoccupied lands should be rented either by auction or at a rate to be fixed by the Collector in such cases as he finds auction to be impossible. But the general rule should be sale by auction of the yearly lease of all toddy producing trees by villages. If land on which such trees stand is asked for occupancy, the Collector should proceed under section 62 of the Land Revenue Code and Rule 96 to dispose of Government rights in the trees together with the occupancies, putting the market value of the trees as an upset price.

(G R, R D, No 3117, dated 2nd June 1887, and No 6019, dated 7th September 1887.)

359. Abkari contractors are liable to the payment to owners of trees in private lands of a fee for the use of the toddy trees owned by them in addition to the Abkari tax, and there appears to be no reason whatever for exempting farmers from the payment when the trees happen to be the property of Government. Accordingly in addition to the tree tax leviable under the Abkari Act a fee should be levied at the rate of one anna per tree for permission to tap toddy trees growing in reserved or protected forests or in the beds of tanks or on the banks of canals and waste lands in charge of the Irrigation Department. The fees should be collected by the Abkari Department. These orders do not authorize the levy of the fee on trees situated in Government waste or unoccupied land.

Levy of a fee for permission to tap toddy trees in reserved or protected forests etc

(G R, R D, No 3479, dated 30th April 1881, and No 4708, dated 16th July 1888.)

6th March 1911.)

## CHAPTER XXVII

### DUTY ON TAPPING OF TODDY TREES

360 The Abkari Act extends to the whole Presidency of Bombay and section 20 enacts that "for every toddy produced from any tree from which toddy is drawn the tax leviable on every toddy."

This enactment overrides the provisions of all *sanads* and *houlis* and Government resolutions not saved by the Act, and makes every toddy producing tree in the Presidency liable to such duty as Government directs. (Advocate General's No 116, dated 31st December 1880, and No 34 dated 5th August 1881, vide G R, R D No 351, dated 18th January 1881, and No 4750, dated 16th August 1881.)

dy

Previous sanction of Government for introduction of tree tax rates necessary  
Rates of tree tax how fixed

361. The sanction of Government, which is necessary to legalize measures for the introduction of tree tax rates, etc., should be obtained before and not after they have been introduced (G R, R D, No 7102, dated 2nd September 1885)

362. The rates charged per tree tapped vary materially in different districts and even in parts of the same district. In fixing the rate of tree tax the general productiveness of the trees in particular areas and the capacity of the people to pay are generally taken into consideration

Rates of tree tax in force

363 The rates of tree tax in force on 1st April 1924 on cocoanut, brab, date and wild palm trees in the various districts in the Bombay Presidency proper are as shown below

Serial No	District	Tree tax rates on		Remarks.
		Cocoanut and brab	Date and wild palm	
		Rs a p	Rs a p	
1	Ahmedabad	5 0 0	2 0 0	
2	Kaira	(a) 0 8 0	(a) 0 8 0	(s) Kaira District and Derolli Amodra and Indran villages of Modasa Mahal of Ahmedabad District
3	Panch Mahals		0 4 0	
4	Broach	5 8 0	3 8 0	
		(b) 7 0 0	(b) 4 0 0	(b) Surat city and 10 miles round.
		(c) 5 8 0	(c) 2 8 0	(c) Olpad Taluka beyond 10 miles from Surat city
		(d) 6 0 0	(d) 3 0 0	(d) Jalaput Taluka and 33 coast villages of Bulsar Taluka
		(e) 5 0 0	(e) 2 0 0	(e) Pardi Taluka
		(f) 4 8 0	(f) 1 8 0	(f) Bulsar Taluka exclusive of 33 coast villages
		(g) 1 1 0	(g) 1 0 0	(g) Bardoli Taluka and part of Mandvi Taluka south of the Tapti.
5	Surat	(h) 1 0 0	(h) 0 4 0	(h) Part of Mandvi Taluka north of the Tapti
		(i) 3 0 0	(i) 1 0 0	(i) Chikhli Taluka
		(j) 6 0 0	(j) 2 0 0	(j) Dangs
			(j) 1 1 0 0	(j) Chikhli Taluka for Kalpara]
			(k) 1 4 0	(k) Pardi and Bulsar east for Kalpara]
			(k) 1 1 8 0	(k) Bulsar west for Kalpara]
		(l) 1 0 0	6 0 0	(l) Salsette and Bassin talukas
		(m) 10 0 0	5 0 0	(m) Mahim Taluka
		(n) 7 8 0	3 0 0	(n) Dahadu Taluka
		(o) 5 0 0	2 0 0	(o) Umbargaon Petha
		(p) 9 0 0	3 0 0	(p) Rest of the district and Jawhar State
7	Bombay	1 0 0	6 0 0	
8	Kolaba	(q) 12 0 0	6 0 0	(q) Panvel and Bazarat part of Alibag Taluka
		(r) 9 0 0	3 0 0	(r) Rest of the district and Sudhagad Mahal
9	Ratnagiri	8 0 0	3 0 0	
10	Kanara	8 0 0	3 0 0	

Serial No	District	Tree tax rates on		Remarks
		Covered and leath	State and wild palms	
		P. a. p.	P. a. p.	
11	Dharwar	6 0 0	2 0 0	
12	Belgaum	6 0 0	2 0 0	
13	Bijapur	6 0 0	2 0 0	
14	Chitalpur	6 0 0	2 0 0	
15	Chitara	6 0 0	2 0 0	
16	Poona	6 0 0	2 0 0	
17	Ahmednagar	6 0 0	2 0 0	
18	Nasik	6 0 0	2 0 0	
19	West Khandesh	6 0 0	2 0 0	
20	East Khandesh	6 0 0	2 0 0	

364 In cases in which payments on account of tree tax cannot be conveniently made by the licensees direct into Government Treasuries, the tree tax should be collected by the village officers (G R, R D, No 2091, dated 12th March 1885) Village Officers to collect tree tax if licensees cannot pay it direct into Treasuries

## CHAPTER XXVIII

### FARMING SYSTEM

#### PROVINCE OF SIND

364A. The provisions of section 23 have been applied to the undermentioned areas in the Province of Sind — Toddy arrangements in Sind Farming system

- (1) The area contained within the Municipal limits of the City of Karachi
  - (2) The area contained within the limits of the Deh of Malir, taluka Karachi
  - (3) The area contained within the Municipal limits of the Town of Kotri, taluka Kotri
- (Vide G R, R D, No 4412, dated 22nd August 1879)
- (1) The area contained within the Municipal limits of the City of Hyderabad
  - (2) The area contained within the limits of the Deh Berahani, Tapo Kathri, taluka Hyderabad
- (Vide G N No 1900, dated 6th March 1883, page 218, B G G, Part I, dated 8th idem)

- (1) The area contained within the limits of Dehs Dandano and Lahori in the Larkana Taluka of the Larkana District
- (Vide G N No 6270, dated 2nd August 1905, page 968 B G G, Part I, dated 3rd August 1905)

364B. The tapping of date trees for toddy is practically confined to the town and suburbs of Karachi where the right to draw toddy is farmed out every year by auction. A few date trees are also tapped at Kotri, Jhumpir, Sukkur and Larkhāna but the revenue derived is insignificant.

(G R, R D, No 3226, dated 27th March 1908)

#### SETTLEMENT OF ADEN

Toddy  
licenses in  
Aden

365 Toddy from Dome palms in the village of Hiswa may be drawn, sold and possessed, subject to the conditions of a License sanctioned by Government.

(Vide G R, R D, No 1484, dated the 11th Feb 1908)

### CHAPTER XXIX.

#### INTOXICATING DRUGS.

##### I—HEMP DRUGS

Descriptions  
of hemp  
drugs

366. Hemp drugs are the narcotic products of the hemp plant (*Cannabis sativa* or *indica*) and fall under three main categories which may, generally speaking be defined as follows —

*Ganja* consists of the dried flowering tops of the cultivated female hemp plant which have become coated with resin in consequence of having been unable to set seeds freely.

*Charas* is the name applied to the resinous matter which forms the active principle when collected separately.

*Bhang*, *siddhi*, *sabri* and *patti* are different names applied to the dry leaves of the hemp plant, whether male or female, cultivated or uncultivated.

(Vide G I R No 1369 E., dated the 21st March 1895)

Different  
kinds of pre-  
parations of  
*bhang* and  
*ganja*

367. The preparation of *bhang* which is drunk in a liquid form is called "*bhang*" or "*ghota*". It is prepared by pounding *bhang* with spices and sugar and diluting the same in milk or water. The other preparations usually retailed are known by the names of *mayum yakuti*, *gulkand*, *shrikand* and *halwa*. These are different compositions of spices which are mixed ' ' ' ' and boiled in milk or ' ' ' ' *ganja* in use in the ' ' ' ' a ' It consisted principally of a gruel made from *jawari* and contained a comparatively small proportion of hemp and a little *tomica*. After brewing it had to be kept a day, when water was added and it was drunk. The manufacture and sale

of this drug (*bong*) without a license had been prohibited by G N No 1226 dated 5th February, 1909, page 148 B G G, Part I of Cth idem

368 All the drugs and preparations mentioned above are included within the definition of "Intoxicating Drug" as given in section 3 clause 9 of the Bombay Abkari Act, 1878, as amended by the Bombay Act V of 1901. Cocaine has also been held by the Bombay High Court as being included within the definition of "Intoxicating Drug" (*vide* Criminal Ruling No 7, dated the 16th June 1903) and it has now been specifically declared by Government, under the powers vested in them by the proviso to clause (9) of section 3 of the Bombay Abkari Act 1878 as amended by Bombay Act XII of 1912, to be "intoxicating drug".

(*Vide* G N No 552A dated the 25th February 1921)

369. *Ganja* and *charas* are used principally for smoking and *bhang* principally for the preparation of a drink as stated above

370 Prior to 1893 the production of hemp drugs was not subject to definite control and quantitative duties in the Presidency of Bombay. In 1893 a Commission was appointed under the orders of the Government of India to enquire fully into the cultivation of the hemp plant in India and the manufacture and consumption of hemp drugs. The orders passed by the Government of India on the conclusions arrived at by the Hemp Drugs Commission with a view to improving the Excise Administration of hemp drugs of the Presidency of Bombay, were the following —

- (1) That the cultivation of hemp should not be permitted without a license
- (2) That the area under cultivation of hemp should be restricted. (a) It should be as small compact and clearly defined as possible in order to facilitate supervision and control (a)
- (3) That arrangements should be made for the supervision of the manufacture and storage of the drugs.
- (4) That a fixed duty should be imposed on *ganja*, and also if possible on *bhang* in addition to the fees for the licensed vend of these articles and that where refuse *ganja* is used as *bhang* it may be necessary to treat *bhang* as *ganja* otherwise the *ganja* administration will be imperilled
- (5) That import export and transport duties are not required except in the case of imports from such

[\*]—[\*] For this addition see G R R D No 413\* dated the 25th May 1896



Orders of the Government of India on the conclusions arrived at by the Indian Hemp Drugs Commission

Native States as do not assimilate their system to that in force in British India Imports from such States should as far as possible be prohibited

- (6) That the wholesale and retail vend should be kept distinct, because if both retail and wholesale vend is in the same hands, the holder has a practical monopoly which is not desirable These orders have been subsequently amplified as follows —

‘ The object to be kept in view is the avoidance of objectionable monopolies In districts where the demand for hemp drugs is considerable and wholesale business is conducted on an extensive scale it is desirable that the wholesale business should be separated as far as possible from the retail vend In districts, however, where the business is small and there is a danger of the arrangements for wholesale vend falling entirely into the hands of one or two individuals and thereby creating a complete monopoly of supply to the detriment of the retail vendor and the consumer, it may be advisable to give wholesale licenses to retail vendors and permit them to import wholesale for the supply of their own shops and of those of other retail vendors” (Vide letter from the Govt of India Fin and Com Dept No 3156, S R, dated the 28th July 1896, G R, R D, No 6637, dated the 24th Aug 1896 )

- (7) That shops licensed for the sale of intoxicating drugs should be sold separately and not sold at all unless a sufficient sum is bid for them [\*] and that one man should not be precluded from bidding for several shops [\*]
- (8) That licenses for the sale of hemp drugs should not be granted to females
- (9) That sale of intoxicating drugs to children and insane persons should be prohibited
- (10) That in Municipal Towns no shop for the sale of hemp drugs should be opened without consulting the Municipal Committee, and in rural centres notice of the intention to open a shop should be given and any objection to the establishment of a shop which may be brought forward should be considered, no shop being opened unless there is a real demand for the drug

[\*]—[\*] For this addition see G R, R D, No 4137, dated the 25th May 1896

- (11) That maximum of possession should be fixed at 5 tolas for *ginga* and *chora* and 1 1/4 seer for *Uing*.  
(Vide Govt. of India Resolution No 1700 Lx., dated the 31st March 1897 Financial Dept.)

371. In order, however, to enable the Government to give complete effect to the above orders it became necessary to amend the Bombay Alkali Act V of 1878. The Act was accordingly amended by the Bombay Act V of 1901, and further amended by Bombay Act XII of 1912 which enabled Government—

- (a) to prohibit, except under license, the cultivation of the hemp plant and the production or preparation therefrom of hemp drugs (*vide* section 14),
- (b) to impose direct quantitative duties on intoxicating drugs produced or manufactured within or imported into, or exported from, or transported from place to place within the Presidency of Bombay (*vide* section 19),
- (c) to establish bonded or other warehouses for the storage of intoxicating drugs so as to enable the duty thereon to be paid on issue from the warehouses for consumption (*vide* section 15)

The orders of the Government of India on other points were carried out by insertion of the necessary clauses in the licenses and by the issue of the rules, notifications and executive orders cited in detail in the following chapters.

## CHAPTER XXX

### IMPORT EXPORT TRANSPORT AND POSSESSION

## IMPORT

**372** Under section 9 of the Bombay Abkari Act 1878, as amended by Act V of 1901 and by Bombay Act XII of 1912, the import of hemp or any intoxicating drug into any part of the Presidency of Bombay is prohibited by Salt and Exchequer duty leviable thereon in accordance with rules printed in paragraph 65 *supra*

Note I—Government have directed that bona fide travellers coming from foreign territories and who are not ...

*Note 2*—Notification No C 1277, dated 5th April 1922, prescribes the limit of import without a pass irrespective of the amount of duty has been paid or not. The limit is 190° quoted in the a.l. traveller may import g. preparation or admixture thereof from foreign territory without payment of duty. Both the Notifications are therefore necessary and Notification No 2000 dated 1st April 1918 (now No C 1277) is cancelled. executive order September 1st 31st January

Places from which hemp drugs may be imported

373. Under the rules referred to in paragraph 372 above which are applicable to the Presidency proper only *ganja* may be imported from any province in British India and *bhang* from the Punjab or the United Provinces. Importation of *charas* is prohibited in the Presidency proper.

References to Government Notifications on the subject of import export transport and possession of hemp drugs

374 Government Notifications regulating the following matters connected with import export, transport and possession of hemp drugs will be found in the paragraphs mentioned against them—

(1) Prohibition of import or export of *charas* or any preparation or admixture thereof into or from and the transport of *charas* or any preparation or admixture thereof within any part of the Bombay Presidency, excluding Sind and Aden (Vide paragraph 26)

(2) Prescription of the maximum quantities of *ganja* and *bhang* and preparations or admixtures thereof (and in the case of Sind and Aden the maximum quantity of *charas*) which may be transported within or imported into or exported from the Bombay Presidency without a pass (Vide paragraph 28)

(3) Exemption from payment of duty all excisable articles, imported, exported, transported, etc., by or on behalf of Government (Vide paragraph 40)

(4) Exemption from duty *ganja* and *bhang* transported under passes from one part to another of certain Indian States through the intervening British territory (Vide paragraph 30)

(5) Prohibition of possession of *charas* or any preparation or admixture thereof by any person within the limits of the Bombay Presidency excluding Sind and Aden (Vide paragraph 35)

(6) Rules regulating the import of intoxicating drugs into Aden (Vide paragraph 83)

#### EXPORT

Export of *ganja* and *bhang* from the Presidency proper

375 Export of *ganja* and *bhang* from the Presidency of Bombay is regulated by rules contained in paragraph 65 *supra*. Under the said rules the Deputy Commissioner

or to Possessions of Foreign Powers in India, on production of no-objection certificates from the Fiscal authorities of the place of import. Hemp drugs deposited in the bonded warehouse at Bombay only are, under the said rules, permitted by the Collector of Customs to be exported by sea to foreign countries beyond India.

Note 1.—The Baroda Government have authorized the Sultan of the Nizam, the Maharaja of Amritsar and the Assistant Surgeon of the Baroda Division of H. H. the Gaekwar's territory to grant the written permission required to be produced before exportation of any intoxicating drugs from the Bombay Presidency to the said territory (Letters Nos. 13267 and 13315, dated respectively the 24th Aug. and 7th Oct. 1920, from the President at Baroda).

Note 2.—Export of charas from British India to Egypt, Palestine, Turkey and Mesopotamia has been prohibited under section 19 of the Sea Customs Act, 1874. ( vide Govt. of India Com. Notice No. 7443 of 30th October 1920 )

Note 3.—Export of cannabis Indica (*bdaj* or *edaj*) to Egypt is prohibited. In this connection Government of Bombay have directed that instructions contained in paragraph 2 of the letter from His Majesty's High Commissioner for Egypt and Sudan to the address of the Government of India, Financial Department (Customs), transcribed below should be followed —

The Egyptian Government would therefore much appreciate any action which the Government of India may see fit to take tending to prevent or discourage the export of this drug to Egyptian territory, and would be grateful if, in cases where it may not be possible to withhold

(No. 1000, dated 16th July 1923)

376 Hemp drugs exported from British India to foreign countries are not entitled, under the orders of the Government of India to any drawback or refund of duty paid on the drugs so exported, the Supreme Government having observed as follows —

Refund of duty not allowed on export of hemp drugs to foreign countries

“These drugs are not articles of which the production should be encouraged in British India for consumption in other countries and there is no necessity to make special arrangements to favour the exporter or the foreign consumer of such drugs by allowing the export to be made free of duty. A tax on the consumption in foreign countries of hemp drugs produced in British India may be regarded, as in the case of opium, as a legitimate source of revenue.”

(Vide para 7 of letter No. 3156 S R, dated the 28th July 1896, from the Govt. of India, Fin. and Com. Dept., embodied in G R, R D, No. 6637, dated the 24th Aug. 1896)

377. The Government of India have also directed in their letter just quoted that no remissions or refund of duty should be allowed on *ganja*, *charas* or *bhaj* exported from the Presidency to Native States, except in so far as the remission or

Refund of duty to Native States

refund may be in accordance with any convention or agreement entered into with any Chief for the protection of the revenue of the British Government by the regulation of the production and sale of the drugs within his State

*Note*—The States mentioned in the Schedule to the Act are exempted from the provisions of this section.

### *Exemption from duty*

*Ganja and bhang transported for use at the Government Medical Stores Bombay, exempted from duty*

378. *Ganja* and *bhang* transported for use at the Government Medical Stores, Bombay, have been exempted from the transport duties to which they are liable under section 27 (now 19) of the Bombay Abkari Act, 1878, on the following conditions —

\* That the Storekeeper to Government, before bringing the *ganja* to Bombay, should inform the Collector thereof of the quantity to be brought, the place from which it is to be brought and the route to be taken in transit,

That the Collector should, on receipt of this information, issue a permit without charge and this permit should eventually be returned to the Collector with a certificate from the Medical Storekeeper to Government showing the quantity of *ganja* received at the Medical Stores under the permit

(G R, R D, No 7885, dated 26th Oct 1893)

*Ganja and bhang exported for use at the Government Medical Stores Madras, exempted from duty*

379. *Ganja* and *bhang* exported for use at the Government Medical Stores, Madras, are exempted from the export duties to which they are liable under the rules issued under section 27 (now 19) of the Abkari Act on the same conditions as are imposed in the case of the Government Medical Stores, Bombay, under Government Resolution No 7885, dated 26th October 1893

(G R, R D, No 703 dated 27th Jan 1894)

*No objection certificates to be dispensed with in the case of export or transport of intoxicating drugs for the use of Government Medical institutions*

380. Government have directed that the requirement relating to the production of a no objection certificate should be dispensed with in the case of intoxicating drugs exported from or transported within the Bombay Presidency for *bona fide* use in Government Medical institutions provided that the controlling Medical Officer certifies to that effect and intimates the fact to the Chief Excise Authorities of the places from and to which the drugs are to be exported

(G O, R D, No 11119, dated 21st Oct 1919)

## CHAPTER XXXI

## CULTIVATION AND MANUFACTURE.

381 Cultivation of hemp (for *ganja* only) is permitted in the Presidency proper in four villages in the Nagar Taluka of the Ahmednagar district. In Sind cultivation is permitted (for *blarg* only) in a single village (Bilak) in the Siwan taluka of the Larkana district. There is no local production of *charas* either in the Presidency proper or Sind. Cultivation of *ganja* or *blarg* is carried on under licenses in form H.D. 1 which are issued free of charge and the licensed cultivators may either sell their standing crops to licensed manufacturers or may on obtaining a license in form H.D. 6 themselves harvest their crops on their own account. In either case the harvesting of the crops and manufacture of *ganja* or *blarg* as the case may be must be carried on with the permission of the local Excise Officers and under their supervision. All drugs manufactured are required to be stored in bonded warehouses which have been established near the places of manufacture. There is at present one such warehouse in each of the districts of Ahmednagar and Larkana.

382 With a view to put an end to the gambling in *ganja* which enriched the middlemen at the expense of the cultivator and frequently resulted in the destruction of the latter's property after it had remained unsold in a warehouse for two years thus rendering the cultivation of *ganja* a speculative business the Commissioner of Customs, Salt and Excise with the approval of Government conveyed in their order No. 4316 dated the 10th April 1917 has made the following arrangements to eliminate the gambling element and to regulate the traffic in hemp drugs —

(1) The cultivation of *ganja* is restricted only to the Nagar taluka of the Ahmednagar district,

(2) The price which should be paid by the depositor at the Ahmednagar warehouse to the cultivator is fixed at 10 annas per seer of cleaned *ganja* and that payable by the shop keepers to the depositor at one rupee per seer (raised to Rs 1 8 0 per seer by Government order Revenue Department No. 1535 dated the 21st May 1920) of cleaned *ganja* the prices to be paid by the shop keepers at other warehouses in the Presidency being enhanced by the cost of carriage from Ahmednagar.

(3) The maintenance of a separate *ganja* growing area at Lengra in the Satara district which was found to be uneconomical is discontinued.

(4) The stocks of one year at a warehouse should be disposed of before purchases from those of the following

issued on the requisition of the owner except that no fees or duty beyond warehouse rents as usual be charged thereon

(Commr's Nos 5905 and 5906, dated 6th Nov 1902, to the Collectors of Ahmednagar and Satara respectively )

No duty to be levied on *bhang* seed in Smd

389 On the representation of the Collector of Larkana the Commissioner in Smd has ordered that the Ahmednagar system should be adopted at Buhak and no duty should be levied on *bhang* seed issued to licensed cultivators for cultivation of the *bhang* plant

(Commr in Smd's No E—403, dated 8th July 1913 )

## CHAPTER XXXII

### SALE

Kinds of licenses granted

390 The licenses under which the sale of hemp drugs is permitted in this Presidency are of two kinds, viz —

(1) Wholesale and (2) Retail

Wholesale licenses

391. Licenses in Form C for the wholesale sale of hemp drugs in shops are granted by the Collector of the district concerned and in Bombay by the Collector of Bombay in the manner described below —

Notices are issued every year by the Collector inviting applications for these licenses at localities fixed by him at his discretion. A list of the localities fixed by the Collector together with names of applicants to whom he proposes that these licenses should be granted are submitted by him for the approval of the Commissioner of Ahkan or the Commissioner in Smd as the case may be. A fixed fee of Rs 30 per annum is charged for each license (Vide G R, R D, No 4561, dated 2nd July 1901. As modified by G O, R D No 2627, dated 13th Sept 1920). The fee is kept low so as to secure a respectable class of middlemen who will supply the drugs wholesale to retailers at reasonable prices and be at the same time above the temptation to deal in illicit practices. The number of such licenses issued in a district is to be ordinarily two to four.

The wholesale business is as a rule separated from the retail vend but in districts where the business is small and there is a danger of arrangements for wholesale vend falling entirely into the hands of one or two individuals thereby creating a complete monopoly of supply to the detriment of the retail vendor and the consumer, wholesale licenses are given to retail vendors also and they are permitted to supply the drugs wholesale to their own shops and to those of other retailers.

392 The wholesale vendors must obtain the supplies of the drugs required for their shops— Sources of supply

- (1) from the wholesale vendors at the Central or Bonded Warehouses established in the Presidency of Bombay, or
- (2) from persons holding licenses for the wholesale vend of such drugs, or
- (3) by importation from other provinces mentioned in paragraph 373 above under a system of transport in bond passes

These licensees are not to sell the drugs except to licensed vendors

The fee for the transfer of these licenses from one name to another or from one site to another in the City of Bombay is fixed at Rs 5 (Vide the Commr of Abkars No 628, dated the 31st Jan 1905) Fee for transfer of licenses

393 Licenses for the retail vend of hemp drugs are issued in the Presidency proper and in Sind in Form D Arrangements made for the issue of these licenses are as follows — License for the retail vend how granted

Notices are issued by the Collector of the district concerned announcing the sale by public auction of the right of retail vend of these drugs in each shop separately. Sales for retail licenses may be conducted by the Collector or under his orders by the Assistant or Deputy Collector or Mamlatdar or Mukhtarkar. The bid accepted by the Collector for each of the retail shops must be promptly reported for the confirmation of the Commissioner of Abkars or the Commissioner in Sind as the case may be.

The Licenses for retail vend in the Presidency proper and Sind are put up to auction at an upset price based on a previous year's sales but in the City of Bombay no license is issued for a fee less than Rs 100 per annum that amount being fixed as the minimum fee for a retail license there.

Note — Please see Commr of Abkars Cir No 339 of 17th May 1911 directing that profits of the shops should be estimated etc before they are put up to auction.

394 The retail shop keepers are required to make their own arrangements to obtain supplies of intoxicating drugs which can only be obtained— Sources of supply of drugs to retail shops

- (a) from the Central Warehouse in the Ahmednagar District or from the Bonded Warehouses in Bombay, Surat or Ahmedabad,
- (b) from the wholesale dealers in their own district or from those in other districts of the Presidency of Bombay, or



(c) by importation from the provinces mentioned in paragraph 373 under transport in bond passes Under these passes the licensed retail vendors are allowed to import the drugs in bond and deposit them in the bonded warehouses under the rules framed by Government without prepayment of duty, the duty due on the drugs being paid by the licensees concerned at the time of removal of the drugs to their own shops

Separate licenses for sale of *ganja* and *bhāng* not necessary

395. It is not necessary that the sale of the different forms of the hemp drugs (*ganja* and *bhāng*) should be licensed separately as in greater part of the Presidency *bhāng* is merely the refuse of *ganja* (Vide G R, R D, No 4132, dated the 25th May 1896)

Licenses for sale of preparations of *bhāng* how delivered

396. In the City of Bombay the licenses for those shops in which preparations of *bhāng* are consumed on the premises are sent to the Commissioner of Police to be delivered to the parties concerned

Transfer fee leviable in Bombay

In the City of Bombay a fee of Rs 5 is charged for a transfer of a retail vend license from one name to another (Vide the Commr of Abkari's No 628 dated 31st Jan 1905)

Period within which shop must be opened in Bombay

397. In the City of Bombay the purchaser of a retail shop is under the conditions of sale approved by the Commissioner of Abkari in his No 3752, dated the 5th July 1901, required to secure and open a shop within two months after the date of the purchase

Long notices regarding auction sales need not be published in newspapers

398. It is not necessary to publish in newspapers long detailed notices regarding auctions Ordinarily a notice in the *Sind Official Gazette* supplemented by the distribution of detailed circular notices in the usual way should suffice In cases where it is considered necessary to advertise auctions in private newspapers the notices should be restricted to a few lines in selected papers of the district in English or vernacular, as the case may be, and should merely intimate the date, time, place and nature of the auction, and state where particulars regarding it are available

(Commr in Sind's No 476, dated 8th July 1912)

Hours of closing intoxicating drugs shops in Sind

399. Government is pleased to direct that the intoxicating drugs shops in Sind should open at sunrise and close at 9 p m (standard time), and between noon and 2 p m (G R, R D, No 3418, dated 7th March 1922)

Disposal of vend licenses in Native States whose hemp drugs revenue is farmed by Government

400. The arrangements made for the disposal of wholesale and retail vend licenses in Native States whose hemp drugs revenue is leased to the British Government are the same as those described above the Collectors to whose districts the Native States villages are attached for Abkari management being entrusted with the duty of carrying them out

401. Every license granted for the manufacture and sale of intoxicating drugs shall contain the several particulars and shall also contain and be subject to the conditions and restrictions set forth in the Form F

Arrange  
ments for  
manufacture  
and sale of  
intoxicating  
drugs in  
Aden

No fee shall be charged for any permit issued in respect of intoxicating drugs

Every license granted in accordance with the rule last preceding shall be for a period commencing from the date thereof and ending with the 31st March next following the said date (G N No 9297 D, dated 13th Nov 1891, page 1133, B G G, Part I, dated 15th idem)

402 Government Notification prescribing the maximum quantity of hemp drugs which may be sold by retail to any one person on any one day without a pass will be found in paragraph 37 *supra*

Maximum  
quantity of  
hemp drugs  
which may  
be sold by  
retail to any  
one person  
without a  
pass

403 Rules for the grant of special permits under section 17 for the occasional sale of hemp drugs in the Presidency proper, in larger quantities than those prescribed by Government under that section will be found in paragraph 80 *supra*

Grant of  
special  
permits for  
occasional  
sale of hemp  
drugs in  
larger quan-  
tities than  
those pre-  
scribed by  
Government

## CHAPTER XXXIII

### DUTIES

404 Government Notification prescribing the rates of duty on *ganja bhang* and *charas* on their importation from other provinces or on their issue from the bonded warehouses established in the Bombay Presidency will be found in paragraph 13 *supra*

Rates of duty  
on *ganja*  
*bhang* and  
*charas*

Note—Duty on *ganja* and *charas* in Sind has been raised to Rs 22 8 0 and Rs 6 1 p r s e r respectively from 1st April 1921 (I d e G R R D No 9390 dated 1st February 1921)

405 As regards the time and place of payment of duties on *ganja* and *charas* intended to be imported from other provinces the orders of the Government of India are as follows—

Plan of  
taxation of  
*ganja* and  
*charas* im-  
ported from  
other pro-  
vinces

“The plan of taxation of *ganja* and *charas* which commends itself to the Government of India is that the drugs should be stored in warehouses under regulations framed by the Local Government in the producing province, or in the case of *charas* in the province which first receives it from outside India and should there be available for sale by the cultivators or by the wholesale merchants to whom they belonged to licensed dealers, wishing to import them into another province. The preliminary arrangements having been concerted between the Local Governments

concerned the dealers would under a system of permits and passes, remove the drugs from the warehouses established in the producing or exporting province to similar warehouses established for the purpose in the province of consumption and *the drugs would then pay duty in the consuming province on removal from these warehouses* "

[Vide paragraph 5 of letter No 3156 S R, dated the 28th July 1896 from the G I, I and C D (G R, R D, No 6637, dated 24th Aug 1896) ]

Rules regulat-  
ing time  
place and  
manner of  
payment of  
duty

406 Rules regulating the time, place and manner of payment of the duties imposed on *ganja* and *bang* will be found in para 44 *supra*

*Note* — For orders regarding refund of duty on exports to Foreign Countries and Native States please see para 86 (16) and (17) *supra*

Intoxicating  
drugs

## CHAPTER XXXIV

(Cocaine)

### II — COCAINE

Cocaine in-  
cluded within  
the definition  
of intoxicat-  
ing drug

407. Cocaine not having been specifically mentioned in the definition of "intoxicating drug" as given in the original clause (9) of section 3 of the Bombay Abkari Act, 1878 (and although it was held by the Bombay High Court in Criminal Ruling No 7 dated 16th June 1903 that cocaine was included within the meaning of that definition) it was considered necessary to make a distinct provision in the Act for declaring any intoxicating substance to be intoxicating drug. Accordingly when the Act was being revised in 1912 opportunity was taken to add a proviso to the aforesaid clause (9) whereby Government have been empowered to declare by a Notification in the *Bombay Government Gazette* any intoxicating substance together with every preparation and admixture of the same to be an intoxicating drug for the purposes of the Act (Vide proviso to clause (9) of section 3 added by Bombay Abkari Act XII of 1912)

Cocaine and  
its allied  
drugs  
declared by  
Government  
as intoxicat-  
ing drugs

408 In virtue of the powers vested in Government by the aforesaid proviso Government have been pleased to declare that the following intoxicating substances shall be deemed to be intoxicating drugs for the purposes of the Abkari Act, 1878 —

(1) Coca leaves alkaloids of coca every other intoxicating drink or substance prepared from the coca plant (*erythroxylum coca*) and oil drugs synthetic or other, having a like physiological effect to that of cocaine

(2) All preparations and admixtures of any of the above (G N No. 552 A, dated 25th Feb 1921—see para 8 *supra*)

409 Import export transport, possession, manufacture Import, export trans-  
and sale of cocaine and its allied drugs and preparations port possea-  
have thus been brought under the scope of the provisions of sion manu-  
the Bombay Abkari Act, 1878 facture and  
sale of

Note.—Under the Bombay Abkari Act licences are necessary for the cocaine liable

410. The following is a List of recognised preparations List of  
of coca and its derivatives which may be regarded as included recognized  
in the definition of drugs, synthetic or other, having a like preparations  
physiological effect to that of cocaine — of coca and  
its deriva-  
tives

1. Cocæfolia
2. Flixir Cocæ
3. Ext "
4. Ext Cocæ liquidum
5. Infusio Cocæ
6. Pastillus " extracti
7. Vinum cocæ
8. Cocaine
9. Bougies of cocaine
10. Cocaine Lanolin
11. Cocaine menthol pbenol
12. Cocaine in olive oil
13. Collodium cocainæ
14. Emplastrum cocainæ
15. Nebulla cocainæ oleosa
16. Oleum cum cocainæ
17. Unguentum cocainæ
18. Vasilinum cocainæ
19. Cocainæ citras
20. " formas
21. " hydrochloridum
22. Aurinnæ Cocainæ Hydrochloridi
23. Guttæ " "
24. Guttæ " cum adrenina
25. Injectio cocainæ hypodermica
26. Hypodermic tablets of the Hydrochloride
27. Lamellæ cocainæ
28. Liquor cocaine et antipyrin
29. Pastillus cocainæ hydrochloridi
30. " cum antipyrin
31. Pilulæ cocainæ hydrochloridi
32. Nebula " "
33. " Solubes " cocaine hydrochloridi "
34. Injectio cocainæ et nitroglycerini
35. " Sterules " opthalmic cocaine hydrochloride
36. Hypodermic " sterules " cocaine hypodrochloride

- 37 Suppositories and pessaries cocaine hydrochloride
- 38 Compound cocaine suppository
- 39 Tabellæ cocaine
- 40 Syrupus cocaine
- 41 Trechisci cocaine Hydrobromide
- 42 Cocaine Hydrobromide
- 43     ,     Hydriodide
- 44     ,     Sulphate
- 45     ,,     Periodide
- 46     ,,     Lactas
- 47     ,     Nitrates
- 48     ,,     Nitrite
- 49     ,,     Phenates or carbolates
- 50     ,     Salicylates
- 51 Tropacocaine
- 52 Acoine
- 53 Eucaine Hydrochloridum
- 54     ,     Lactas
- 55 Nebula Eucaine hydrochloridi
- 56 Ophthalmic Lamellæ of Eucaine hydrochloride
- 57 ' Solubles ' of Eucaine hydrochloride
- 58 Eudrenine
- 59 Adreucaine
- 60 Tablets of Eucaine
- 61 Unguentum Eucaine
- 62 Holocaine hydrochloridi
- 63 Alypin
- 64     ,,     Nitrates
- 65     ,,     Tablets
- 66 Orthoform
- 67 Novocain
- 68     ,     Suprarenin (excluded from this list,  
*vide* G O , R D No 2914 dated 12th Oct  
1920)
- 69 Novocain Strychnine
- 70 Anæsthesin (excluded from this list *vide* G O ,  
R D No 8449 dated 17th Aug 1918)
- 71 Stearine
- 72             Glucose solutions

73 Stevaine Dextrin solutions

74 „ Strychnine „

75 Glvce Gelatin Pastils

76 Anesthone

77 Espey's Syrup for Lobins

78 Savar's coca wine

79 Tucker's Asthma Cure

(Gov. of India, Dept of Com and Industry, No 11431,  
dated 15th Oct 1914 Vide G O, R D, No 12504,  
dated 15th Dec 1914 )

*Note*—Government of India have observed that in addition to these preparations there are many proprietary drugs containing cocaine and its derivatives in varying quantities but that these are too numerous to detail. They have further observed that the list does not include chloroform or ether

## CHAPTER XXXV.

### IMPORT, EXPORT, TRANSPORT AND POSSESSION

containing cocaine should be exempted in India from <sup>from excise</sup> customs restrictions. In view of this decision Government <sup>restrictions.</sup> Notification No 7078 dated the 18th July 1916 as subsequently amended, exempting from excise restrictions certain preparations of cocaine and allied drugs has been cancelled by Government Notification, Revenue Department, No 6557, dated the 4th April 1923

412 Government Notification No 1251, dated the 7th <sup>Importation</sup> February 1911, published at pages 256 57 of the *Bombay* <sup>of cocaine,</sup> *Government Gazette* <sup>etc., by post</sup> <sup>prohibited</sup>

The following Notification by the Government of India is republished —

#### “DEPARTMENT OF COMMERCE AND INDUSTRY

#### *Customs—Post Office*

No 720 79, dated Calcutta, the 4th February 1911

In exercise of the power conferred by section 19 of the Sea Customs Act, 1878 (VIII of 1878) the Governor General in Council is pleased to prohibit, with effect from the 1st June 1911, the bringing by sea or by land into British India, by means of the post, of the goods specified in the attached schedule, and to restrict the importation of these goods by other means to cases in which they are imported by persons, or their authorised agents, who have been

Importation  
by other  
means allow  
ed under  
permits

permitted to import them by a Local Government or Administration or by an officer authorised in this behalf by a Local Government or Administration. Provided that the Collector of Customs shall have power to admit import by sea or by land in exceptional cases or when he is satisfied that the proportion of the prohibited drug in any article is so small as to be negligible or that other reasons render it impossible for the article to be used as an intoxicant.

2 The Notifications of the Government of India in this Department No 9227 75 dated the 12th November 1906, No 7079 91, dated the 23rd August 1907, No 8555 119, dated the 18th November 1909 (as amended by Notifications No 742 119, dated the 28th January 1910, and No 2031 32, dated the 23rd April 1910) are hereby cancelled, with effect from the 1st June 1911.

### Schedule

- (1) Opium and all alkaloids of opium and all intoxicating drugs made from the poppy
- (2) Ganja bhang and charas and every intoxicating drink or substance prepared from any part of the hemp plant (*Cannabis Sativa*)
- (3) Coca leaves, alkaloids of coca, every other intoxicating drink or substance prepared from the coca plant (*Erythroxylum coca*) and all drugs, synthetic or other having a like physiological effect to that of cocaine
- (4) All preparations and admixtures of any of the above

Note—The lists of chemicals and other substances which are prohibited

Certain  
officers of the  
Postal Deptt.  
empowered  
to search for  
cocaine in  
course of  
transmission  
by post

- 413 Under section 25 of the Indian Post Office Act, 1898 (VI of 1898) the Government of India have empowered the officers noted in the margin to search or cause search to be made for any cocaine the bringing of which by sea or land into British India is prohibited by Notification No 9227 75 (Customs) of 29th November 1906, in course of transmission by post to any place in British India and have directed that the said officers shall deliver all such cocaine found to
- (1) The mail officer for the time being in charge of the Bombay Aden Sea Post Office
  - (2) The Postmaster and the Deputy Postmaster at Karachi
  - (3) The Presidency Postmaster the Deputy Postmaster and the Assistant Postmaster at Bombay
  - (4) The Presidency Postmaster, the Deputy

Postmaster and the Assistant Postmasters at Madras

(5) The Postmaster and Deputy Postmaster at Tuticottin

(6) The Presidency Postmaster, the Deputy Postmaster and the Search Assistant Postmasters at Calcutta

(7) The Postmaster the Deputy Postmaster and the Assistant Postmasters at Rangoon

the nearest officer for the time being in charge of the Excise administration, and that such cocaine shall be disposed of in accordance with the rules for the time being in force relating to cocaine confiscated under the provisions of the Excise law in force for the time being in the part of British India in which the actual delivery of the cocaine so found was made to the Excise Officer aforesaid

(Vide Notn of the Govt of India, No 9219, dated 29th Nov 1906, G R, F.D, No 4592, dated 5th Dec 1906)

*Note*—Records of a Post Office should be produced and information available in them should be given on the written order of an Excise officer who is making an investigation of an offence punishable under any Excise Act (G O R D, No 4516, dated 23rd April 1916)

414 Under the orders of Government quoted in the above paragraph the Postmaster General Bombay, has issued the following orders to the Postmasters Ratnagiri, Malvan, Vengurla, Karwar, Castle Rock, Belgaum, Vapi and Una and to the Superintendents of Post Offices —

Instructions to certain Post masters to open suspected letters received from Portuguese India

"That every ordinary or registered letter received from Portuguese India which appears to contain anything beyond ordinary correspondence should be placed in a cover marked 'doubtful' addressed to the Postmaster of the office of destination and forwarded (as an article registered on postal service) in accordance with Rule 46 of the Post Office Manual Volume I and Rule 15 of the Post Office Manual Volume II, and if it is an article for station delivery a notice as prescribed in the rules cited above should be issued to the addressee and the letter should be opened in the presence of the addressee or his agent, or if he fails to attend, in the presence of two respectable witnesses, and if the letter is found to contain cocaine or novocain the letter with the cocaine or novocain should be made over to the nearest officer in charge of the Excise administration for disposal and report of the fact should be made to this office

"Every book or sample packet, ordinary as well as registered, received from Portuguese India, should be opened and examined under the supervision of the Postmaster to see that no cocaine or novocain is secreted in the folds of newspapers or in cavities cut in the pages of books or other similar articles enclosed in the packet. In the event of cocaine or novocain being found, the packet with the cocaine or novocain should be made over to the nearest officer in charge of the Excise administration for disposal and a report should be made to this office



"As cocaine or novocain (both of which are white powder) can—unless careful supervision is exercised—be readily smuggled into India from Goa Territory through the post, Postmasters are hereby warned that negligence in carrying out the above orders will be severely punished "

(Vide Memo No 10007, dated 7th July 1909, from the Postmaster General to the Postmasters, Ratnagin, Mulvan etc, and his letter No 2296 of 19th Aug 1910 to the Commr of Customs, etc)

Instructions of the Government of India regarding export of cocaine and its allied drugs from the United Kingdom to India

415. The Government of India have issued the following instructions on the subject of export of cocaine and its allied drugs from the United Kingdom —

"2 Under the new system export of the drugs in question from the United Kingdom to India will only be permitted under license and persons desiring to import will have to obtain an import permit from the proper authority in this country for each consignment. The authority issuing the permit in India or, if the Local Government so prefer, the Local Government should send one copy to the Secretary, Revenue and Statistics Department, at the India Office and the other copy should be sent to the Collector of Customs at the port concerned. The permit should state the name and address of the exporting firm in the United Kingdom and the port of import in India. The India office will then arrange for export licenses and return the duplicates duly endorsed direct to the Collector of Customs, the subsequent procedure in India remaining as at present. In exceptional cases of urgency, however, the Government of India or, if empowered to telegraph direct to the Secretary of State for India, the Local Government will cable the necessary particulars to the India Office

Officers authorized to issue special permits for import of cocaine from the United Kingdom

416. The Government of Bombay have authorized the officers mentioned below to issue in respect of the areas mentioned against them, the special permits required under the above orders for the importation of cocaine and its allied drugs from the United Kingdom and have directed that the instructions regarding the transmission of copies of permits to the India Office and the Collectors of Customs should be carefully observed as desired by the Government of India —

Officer

Area

Commissioner in Sind  
Commissioner of Customs,  
Salt, Opium and Abkari  
(now Commr of Excise)

Province of Sind  
Presidency proper except  
the Town and Island  
of Bombay

Officer

Area

Collector of Bombay .. Town and Island of  
Bombay.

Political Resident, Aden .. Aden

(Vide Gov. of India letter No 147-G D., dated 18th Jan 1917, printed in the preamble of G R, R D, No 1076, dated 29th Jan 1917, and G R, R D, No 6788, dated 28th Nov. 1922.)

417. The Government of India have further directed that the instructions contained in their letter No 147-G D, dated the 29th January 1917, referred to in the above paragraph as regards des . . . of the import and other drugs observed in . . . say six months, may, as suggested by the India Office, be specified in all import permits for cocaine and its allied drugs from the United Kingdom to India

Instructions of the Government of India for validity of

permits and as regards the period of validity of such permits.

(G O, R D, No 1900, dated 19th Jan 1921)

418. Importers of cocaine should, as desired in G R, R D, No 4495, dated the 22nd August 1922, be instructed to keep accounts showing (1) opening stock at the beginning of the year, (2) imports during the year, (3) sales during the year, and (4) closing balance at the end of the year (Commr of C, S & E's No 19 dated the 22nd September 1922)

Importers to maintain accounts

419. Rules regulating the export or transport by land or by sea from any place in the Bombay Presidency of cocaine and other drugs specified in paragraph 410 above as well as of *Extract cannabis Indica* and every other intoxicating drink or substance prepared from any part of the hemp plant will be found in para 64 *supra*

Rules regulating the export or transport by land of cocaine

420. Government have, in their Notification No 2458, dated 4th March 1916, prohibited the import, export and transport by the inland post of cocaine and its allied drugs and preparations thereof (see para 27 *supra*)

Import, export and transport of cocaine by inland post prohibited

421. The maximum quantity of cocaine and other intoxicating substances specified in paragraph 28 *supra* which may be transported or removed without a pass in the Presidency of Bombay including Sind and Aden and imported into or exported from the said Presidency shall be as follows —

Maximum quantity of cocaine which may be transported, imported or exported without a pass

- (1) By a duly licensed medical practitioner—20 grains
- (2) If covered by a *bona fide* prescription from a duly qualified medical practitioner—6 grains
- (3) In other cases—Nil

(Vide G N No 1277-C., dated 5th April 1922)

Form of pass prescribed by Government for the export of cocaine from Bombay Presidency

422. Government have prescribed a form of pass for the import of intoxicating drugs and opium and its allied preparations from the Bombay Presidency into the various provinces, administered areas and Indian States (G O, R D, No 13552, dated 20th Dec 1915)

Form of special permit for the possession of cocaine prescribed by Government

423 Under the powers vested in the Commissioner by section 30 of the Act he has prescribed a special permit to qualified medical practitioners for the possession of cocaine for use in the exercise of their profession (*Vide* Commr of Customs, Salt and Excise, No I D—4, dated 27th Sept 1916, B G G, Part I, 1916, page 1538)

Period and maximum quantity for which special permits may be granted to registered medical practitioners for the possession of cocaine

424. Government have directed that

(1) the period of the special cocaine permit granted to medical practitioners should be extended to two years, in the case of registered practitioners,

(2) the maximum quantity of cocaine that a registered medical practitioner may possess under the special permit may be increased from 1 to 2 drams in such cases as the Collector having regard to the requirement, of the permit holder may consider advisable,

(3) the scrutiny of the cocaine and opium accounts of registered medical practitioners should be restricted to the officers not lower in rank than that of Excise Inspector

(*Vide* G O R D, No 1476 dated 13th May 1920)

Possession of cocaine by any person other than a duly licensed medical practitioner or a duly licensed chemist or druggist or a person holding a prescription is prohibited.

425. Possession of cocaine and its allied drugs specified in paragraphs 403 and 410 above within the whole of the Presidency of Bombay including Sind and Aden by any person other than a duly licensed medical practitioner or a duly licensed chemist or druggist or a person holding a *bond fide* prescription from a duly qualified medical practitioner is prohibited (*Vide* G N No 6706 G, dated 21st July 1919—see para 36) This Notification has since been amended by G N No 6944 C (a) dated 27th December 1923 by the addition of the following words —“provided that such prescription has not been given for the use of the prescriber himself”

Maximum quantity of cocaine to be possessed by qualified medical practitioners, etc., to be fixed by the Collector

426 The maximum limit of possession of cocaine by cocaine licensees, operating surgeons, dentists and general qualified medical practitioners should be fixed by the Collector (G O, R D, No 1598, dated 9th Feb 1916)

## CHAPTER XXXVI.

## SALE.

427. Cocaine having been held by the Bombay High Court to be an intoxicating drug as stated in paragraph 407 (and it has since been declared to be so by Government notification No 552 A, dated 25th February 1921, under the powers vested in Government by the proviso to clause (9) of section 3 of the Bombay Akbari Act, 1878, as amended by Bombay Act XII of 1912) it is an article the sale of which without a license is illegal under section 16 and punishable under

Sale of cocaine without license punishable under the provisions of the Bombay Akbari Act, 1878

other than approved druggists, chemists and medical practitioners. Druggists, chemists and medical practitioners desiring to take out such licenses should apply to the Collector who will grant them under certain specified conditions, at his discretion. They should obtain their licenses at once, as after the 31st July 1903 the law will be put into operation against them if found selling cocaine without a license."

(Vide G. N. No. 4843, dated 21st July 1903)

428. Licenses for the sale of cocaine and its allied drugs are issued to—

To whom licenses for the sale of cocaine are issued

(1) Qualified medical practitioner in form E

(2) Chemists, druggists only in form F

Both these licenses are issued on application to the Collector of the district concerned and in the case of Bombay to the Collector of Bombay, without payment of any fee

(G O, R D, No 11811, dated 2nd Oct 1917)

429. License in form E once granted holds good subject to the provisions of section 32 of the Akbari Act, so long as the licensee continues to practise at the place specified in the license. The licensee has to obtain all the drugs required by him from a licensed vendor in India (except by means of the post). He is not to sell or dispense cocaine to any person except on a *bonâ fide* medical prescription dated and signed by himself or by a duly qualified medical practitioner with his full name and address and qualifications and marked with the words "not to be repeated." Cocaine is

License to qualified medical practitioners

## CHAPTER XXXVII

## DISPOSAL OF CONFISCATED COCAINE AND PENALTIES

Orders for  
the disposal  
of confiscat-  
ed cocaine

437. Government of India have directed that cocaine confiscated under the Abkari Act should be made over by the local authorities to the nearest Medical Store Depot for eventual distribution of Government hospitals and charitable dispensaries, should it be found to be of good quality (*vide* letter from the G of I, F D, No 4698 Exc, dated 20th August 1906, embodied in G R, R D, No 9368, dated 1st Oct 1906) These orders should be held to apply only to cocaine hydrochlorate (B P) and that confiscations of all other preparations of cocaine should be dealt with in such manner as the Government of Bombay may deem fit to direct (Govt of India letter No 4698-Exc of 20th Aug 1906—*vide* G R, R D, No 1992 of 23rd Feb 1907)

438. The Govt of India have directed that the Medical Store Depôts should in future be charged for any confiscated cocaine, the amount paid for the cocaine being credited to the head "VI—Excise" (G of I letter No 7169 Exc of 22nd Dec 1906—*vide* G R, R D, No 1992 of 23rd Feb 1907 and No 4877, dated 26th May 1914) The price at which confiscated cocaine should be sold by the Excise Department to the Medical Store Depôts should be the wholesale market rate at Home without any charge for freight The Director General, Indian Medical Service, will take necessary steps to obtain annually from the Director General of Stores, London, the ruling Home (wholesale) market value of cocaine, etc., on 1st April and this rate should be used in connection with the inter-departmental transfers of the drug during the following twelve months (G of I letter No 2903 of 13th May 1907 Exc—*vide* G R, R D, No 7144 of 20th July 1907, and G R, R D, No 10337 of 14th Nov 1910)

439 The following instructions have been issued by the Govt of India for the disposal of confiscated cocaine —

(1) That only such confiscated cocaine as has been examined by a Chemical Examiner to Government and passed by him as fit for use, and contained in phials bearing the Chemical Examiner's seal, should in future be issued to Medical Store Depôts, and that all phials from which the original capsules have been removed and packets containing small quantities of cocaine should be disposed of in such manner as the local authorities may deem fit

(2) That only cocaine from recognized makers in intact phials should be submitted to Chemical Examiners for examination so as to minimise the labour entailed upon them by such examination

(3) That confiscated cocaine should be made over to the Medical Store Depôts periodically every three months instead of at irregular intervals (G R, R D, No 7144 of 20th July 1907, and G R, R D, No 6839 of 19th July 1911)

400. Government of India have further directed that when the quantity of the drug is greatly in excess of the annual requirements of the nearest depôt, arrangements should in communication with the Director General Indian Medical Service, be made by the Local Government concerned, and not by the depôts, to distribute the excess to the depôts in other provinces. The amount in stock after the satisfaction of the demands of depôts should be kept in charge of the Provincial Excise Department and reported to the Government of India at the close of each financial year.

The Director General, Indian Medical Service, will arrange that Medical Store Depôts submit to him their demands for cocaine in December of each year.

The Government of Bombay have in this connection ordered that the Commissioner in Sind and the Commr of O, S, O and A should submit to them for communication to the Govt of India at the end of each financial year the report referred to in their letter (G of I letter No 2359 Exc of 13th May 1909—*vide* G R, R D, No 6399 of 7th July 1909, and G R, R D, No 12006 of 11th Dec 1909)

441 The rules framed by the Commissioner of Customs Salt and Excise under the powers vested in him by sub section (i) of section 35A of the Bombay Abkari Act, 1878, for disposal of confiscated cocaine will be found in para 82 *supra* Rules for the disposal of confiscated cocaine

442 Excise Department has been authorized to sell *bonâ fide* licensed Vendors of cocaine drugs and to medical practitioners authorized to possess them at suitable prices and subject to the necessary precautions any surplus quantities of confiscated cocaine remaining in stock after the annual requirements of the Government Medical Store Depôts have been met (G O, R D, No 13073, dated 30th Dec 1914) Surplus stock of confiscated cocaine may be sold to licensed vendors of cocaine

443 The Government of India have directed that as coca leaves are not stocked in Medical Store Depôts rules should be provided for their destruction by the Excise or Customs Authorities as the case may be, when confiscated (*vide* para 5 of Govt of India's letter No 3608-5, dated 13th May 1912 to the Govt of Bengal printed as accompaniment to G R, R D, No 11735, dated 27th Dec. 1912) Coca leaves when confiscated may be destroyed.

Mode of  
transmission  
of confiscated  
cocaine to  
the Medical  
Store Depôts

444 With regard to the mode of transmission to the Medical Store Depot, Bombay of confiscated cocaine the requirements of that Depot will be met if the containers of confiscated cocaine are sealed by the Chemical Analyser to Government. In the case of repacked containers it will be sufficient if they bear the Excise Department seal and a certificate is furnished to the effect that they hold only cocaine which has been tested by the Chemical Examiner and found to be of B P Standard (*Vide G O, R D, No 7005, dated 3rd July 1918*)

### PENALTIES

Provisions  
made in the  
revised Ab-  
kari Act  
for deterrent  
punishment  
for cocaine  
offences

445 With a view to prevent illicit practices in cocaine or any of the synthetics thereof and to inflict on the accused convicted of such offences deterrent punishments a proviso was added to sub section (1) of section 43 of the Bombay Abkari Act V of 1878 by Bombay Act XII of 1912 by which persons convicted of such offences for the first time can be punished with imprisonment for a term which may extend to one year, or with fine which may extend to two thousand rupees or with both. In the case of subsequent conviction such offender may be punished with imprisonment for a term which may extend to two years or with fine which may extend to four thousand rupees or with both.

In 1917 the Bombay Abkari Act, 1878, was further amended by insertion therein of sections 43A and 43B. Under the former section penalty to the extent mentioned in the preceding paragraph has been provided for the keeping or letting of premises for a cocaine offence and under the latter provision is made for requiring any such person to execute a bond for abstaining from such offences.

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*This Index has been compiled solely for the purpose of assisting references No expression used in it should be considered in any way as interpreting the Sections, Rules or Orders*

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